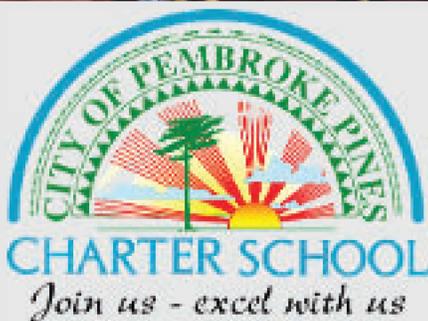


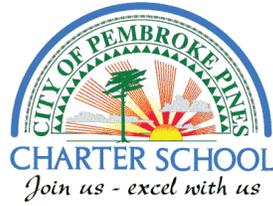
**City of Pembroke Pines
Charter Schools
Adopted Budget July 1, 2021-June 30, 2022**



**Empowering Students for the
Possibilities of Tomorrow**

Pembroke Pines, Broward County, Florida, 33025

<https://www.pinescharter.net>



ANNUAL OPERATING BUDGET

of the

CITY OF PEMBROKE PINES CHARTER SCHOOLS

Pembroke Pines, Florida

For the period of July 1, 2021 through June 30, 2022

Governing Board

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



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

CITY OF PEMBROKE PINES CHARTER SCHOOLS

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2020–2021.

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



A handwritten signature in black ink, reading 'W. Edward Chabal', written over a horizontal line.

W. Edward Chabal
President

A handwritten signature in black ink, reading 'David J. Lewis', written over a horizontal line.

David J. Lewis
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

**City of Pembroke Pines Charter School
Florida**

For the Fiscal Year Beginning

July 01, 2020

Christopher P. Morill

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, 2020. 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 it will be submitted to GFOA to determine its eligibility for another award.



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

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.

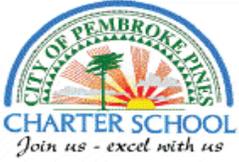
"We commend all of the honorees for their achievement," said CER President Jeanne Allen. "They are among the vanguard of a school choice movement that provides more than one million children an educational opportunity that might otherwise be unavailable."

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.



Charting The Course

The City of Pembroke Pines Charter School System

June 16, 2021

Governing Board,

We are proud to present the 2021-22 budget for the City of Pembroke Pines Charter School System (PPCS). The following budget document covers the fiscal period from July 1, 2021 through June 30, 2022 and was prepared in accordance with all laws and legal requirements of the State of Florida, the Federal Government, and is consistent with the PPCS vision, purpose, strategic priorities and core beliefs. This budget demonstrates our continued commitment to academic excellence, educational equity, PPCS goals and expectations, transparency and fiscal accountability.

The PPCS budget presented is balanced and provides a guide to operations for the 2021-2022 fiscal school year. Beginning with the Table of Contents, the document is organized into four sections:

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

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

Sincerely,

Charles F. Dodge

PPCS Superintendent, City of Pembroke Pines City Manager

City of Pembroke Pines Charter Schools
2021-2022 Adopted Budget
Table of Contents

Executive Summary	1
How and Why.....	3
What is a Charter School?	4
City of Pembroke Pines Organization Chart	5
Charting the Course-PPCS Mission Statement.....	6
Executive Summary	7
Building the Budget	8
Salary and Position History	9
Educational Themes and Goals	11
Fiscal Goals and Strategies	17
Budget in Brief	18
Summary of Revenues and Expenditures	20
Revenues	23
Expenditures	29
Enrollment History.....	45
Personnel Changes	47
Lease Payment.....	48
Average Cost Per Pupil	51
 Organizational Section.....	 53
Map and Community Profile.....	55
PPCS Innovation Education	58
Building Sustainability through Innovation.....	58
Pembroke Pines Charter Elementary Schools.....	60
FSU Elementary Charter School	63
Pembroke Pines Charter Middle Schools	66
Academic Village Charter School	70
School Organization Chart with FTE count	76
PPCS Mission Statement.....	77
Charter Elementary Narratives and accountability.....	78
FSU Elementary Narratives and accountability.....	85
Charter Middle Narratives and accountability.....	92
Academic Village Charter School Narratives and accountability.....	99
Innovative Learning.....	106
Budget Calendar.....	107
Budget Plan.....	108
Fund Structure.....	110
Basis of Budgeting.....	111
Budget Development Guidelines	112
Fund Balance Policies	115
 Financial Section.....	 117
PPCS Financial Summary.....	119

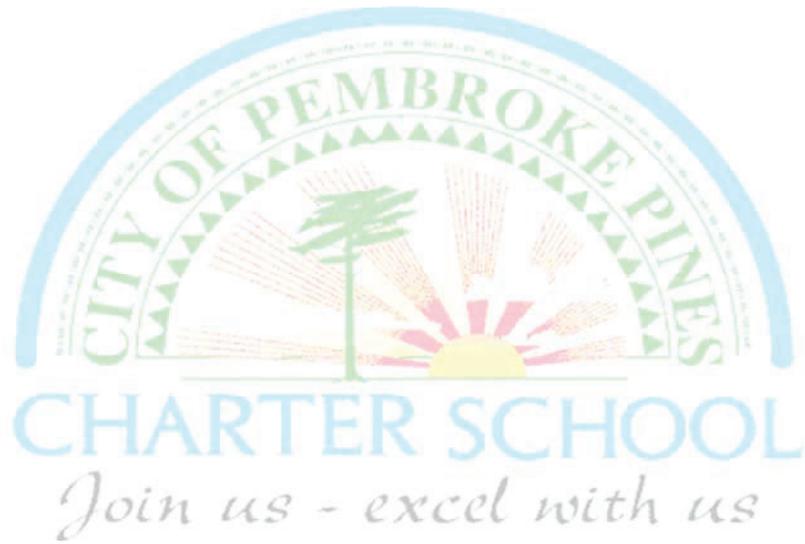
PPCS Financial Impact Items.....	120
All Funds Forecast by Object.....	128
All Funds Revenue Summary by Source.....	130
All Funds- Expenditure Summary Object.....	132
All Funds- Summary by School Function.....	136
Fund 170- Elementary Schools Revenue & Expenditure by Source/Object.....	138
Fund 170- Elementary Schools Revenue & Expenditure by School Function....	140
Fund 170- Elementary Schools Revenue by Source- Account Function Detail..	142
Fund 170- Elementary Schools Expenditure by Source-City Object Detail.....	144
Fund 171- Middle Schools Revenue & Expenditure by Source/Object.....	148
Fund 171- Middle Schools Revenue & Expenditure by School Function.....	150
Fund 171- Middle Schools Revenue by Source- Account Function Detail.....	152
Fund 171- Middle Schools Expenditure by Source-City Object Detail.....	154
Fund 172- Academic Village Charter School Revenue & Expenditure by Source/Object.....	158
Fund 172- Academic Village Charter School Revenue & Expenditure by School Function.....	160
Fund 172- Academic Village Charter School Revenue by Source- Account Function Detail.....	162
Fund 172- Academic Village Charter School Expenditure by Source-City Object Detail.....	164
Fund 173- FSU Elementary Schools Revenue & Expenditure by Source/Object...	168
Fund 173- FSU Elementary Schools Revenue & Expenditure by School Function	170
Fund 173- FSU Elementary Schools Revenue by Source- Account Function Detail.....	172
Fund 173- FSU Elementary Schools Expenditure by Source-City Object Detail	174
Charter School Major Revenues.....	178
Revenue Source Description and Methodology.....	179
Charter School Major Expenditures.....	199
Expenditure Summaries.....	200
Capital Improvement Program (CIP).....	209
OPEB and Debt Obligations.....	213
Informational Section.....	215
PPCS Student Enrollment Projections and Data.....	217
PPCS Graduation and Dropout Rates.....	220
Position Summary	222
Position Comparison by Function.....	224
School Report Cards and Performance Measures.....	235
Acronym Listing and Glossary	244

EXECUTIVE SUMMARY

City of Pembroke Pines Charter Schools



EMPOWERING STUDENTS FOR THE POSSIBILITIES OF TOMORROW!



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

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

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

To comply with the State's Class Size Amendment, in 2008-2009 the City of Pembroke Pines constructed facilities to accommodate additional student stations at each of the elementary and middle schools. The amendment allows for no more than 18 students in each Kindergarten – Third grade classrooms, 22 students in each Fourth – Eighth grade classrooms, and 25 students in each Ninth – Twelfth grade classrooms. Since 2008, the Charter School system added a total of 724 students, including 189 to the Elementary, 135 to the Middle, and 400 to the Academic Village. We currently have 6,034 students registered to attend our schools for the 2021-22 school year and 5,018 students (2,770 for the Elementary, 1,242 for the Middle, and 1,006 for the Academic Village) on the waiting list. To accommodate the large number of students waiting to enroll in our schools, the City of Pembroke Pines established a lottery system. Applications are accepted once a year from January through March. Students who are not selected by the lottery are placed on a waiting list until an opening occurs.

CITY OF PEMBROKE PINES

CHARTER SCHOOLS

What is a Charter School?

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

What is the purpose of a Charter School?

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

What makes Charter Schools effective?

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

How do Charter Schools differ from traditional public schools?

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

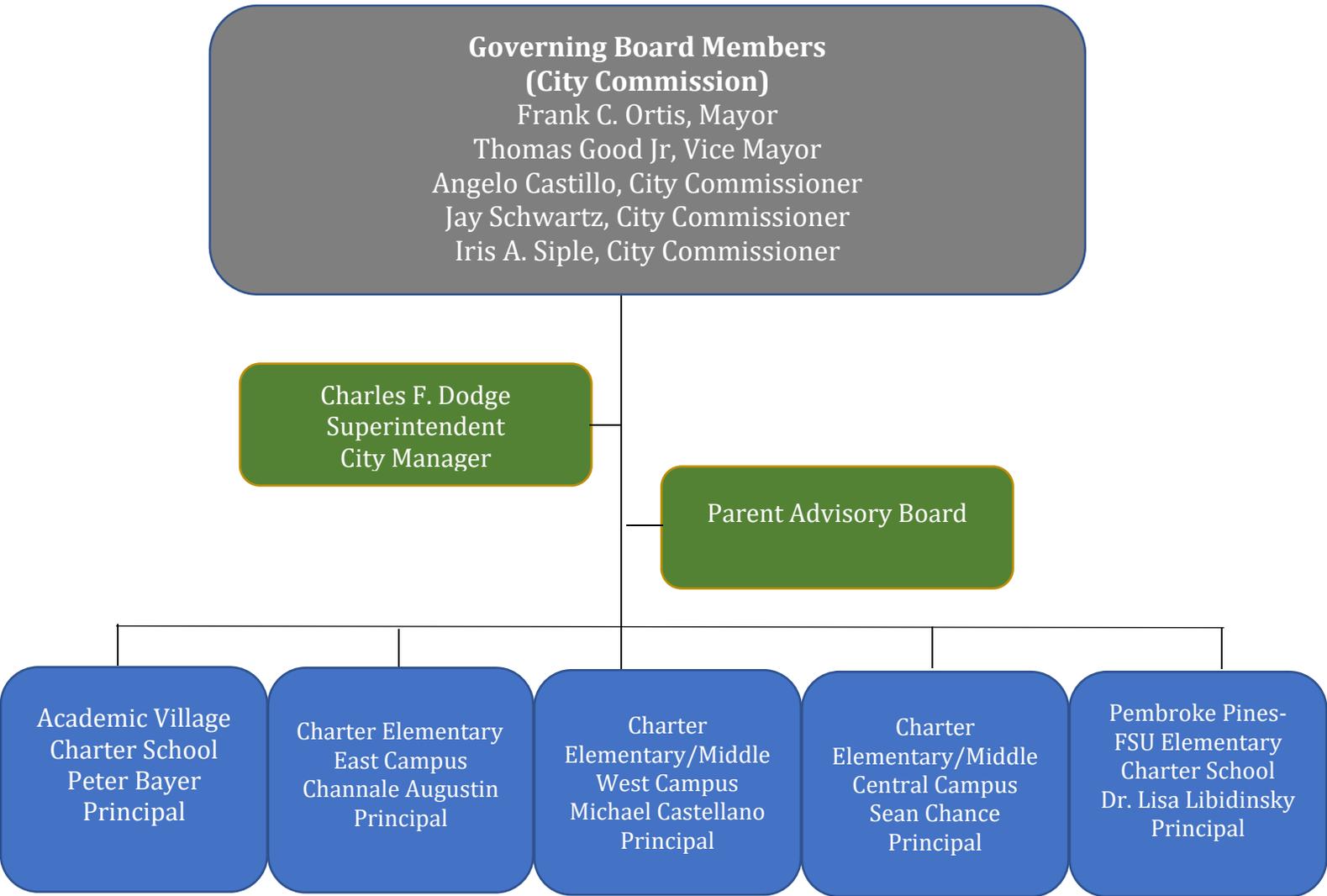
What requirements are Charter Schools responsible for meeting?

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

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

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

CITY OF PEMBROKE PINES CHARTER SCHOOLS ORGANIZATIONAL CHART



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



Charting The Course



OUR VISION

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

OUR MISSION

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

OUR PURPOSE

Empowering students for the possibilities of tomorrow!

OUR CORE BELIEFS

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

EXECUTIVE SUMMARY

The City of Pembroke Pines Charter Schools budget is presented as a detailed fiscal operating plan that recognizes estimated revenues and expenditures. This balanced budget maintains current program service levels and serves as the framework for policy decisions, implementation, and oversight. During the budget development process, recommendations from school departments and administration were gathered and prioritized in order to best serve the needs of the student population. To strengthen accountability and funds control practices, the Charter Schools began a transition from its legacy financial accounting system Smart Stream to the Tyler Munis accounting software system in fiscal year 2020-21, with the goal of centralizing, automating, and streamlining all fiscal management processes. The schools' priorities continue to focus on providing our students with the best quality education possible while staying within our budgetary constraints.

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. Four elementary schools, three middle schools, and one high school are authorized to operate under these charters. The School Board of Broward County sponsored Charter School budget for FY 2021-2022 was adopted by City resolution number 2021-R-25 for \$57,149,712. The Florida State University sponsored Charter School budget for FY 2021-2022 was adopted by City resolution number 2021-R-26 for \$8,870,269. City Commission, who also serve as the charter school governing board, approved both balanced budgets on June 16, 2021. The overall charter school budget for FY 2021-2022 is \$66,019,981. Throughout this budget document, these budgets are referred to as a single charter school system.

Despite the fact that student enrollment is at 100%, with an average attendance rate of 96.6 %, our charter schools continue to face financial and legislative challenges. The Florida Education Finance Program (FEFP) is the method used by the state to distribute funds for education, and overall, school revenues will increase for the FY 2021-2022, but not at the same rate as required expenditures. The Base Student Allocation (BSA) used to calculate FEFP revenues is \$4,372.91 per student. Based on the Florida State Legislature SB 2500 FEFP Conference Report dated April 27, 2021, this BSA represents a \$53.42 BSA increase over the 2020-21 BSA of \$4,319.49. This represents a \$322,336.28 increase in revenues to our charter school system based on the 2021-22 projected student enrollment. Nonetheless, the BSA has increased by only 5% over the last 14 years since FY 2007-08. Furthermore, from FY 2021 to FY 2022, statewide Public Education Capital Outlay funding for charter schools, another key source of revenue for our schools, is forecast to increase by 4.28%. However, the state is presently only funding 55% of the total maximum allocation. The unfunded value represents \$2,733,845 to our charter system.

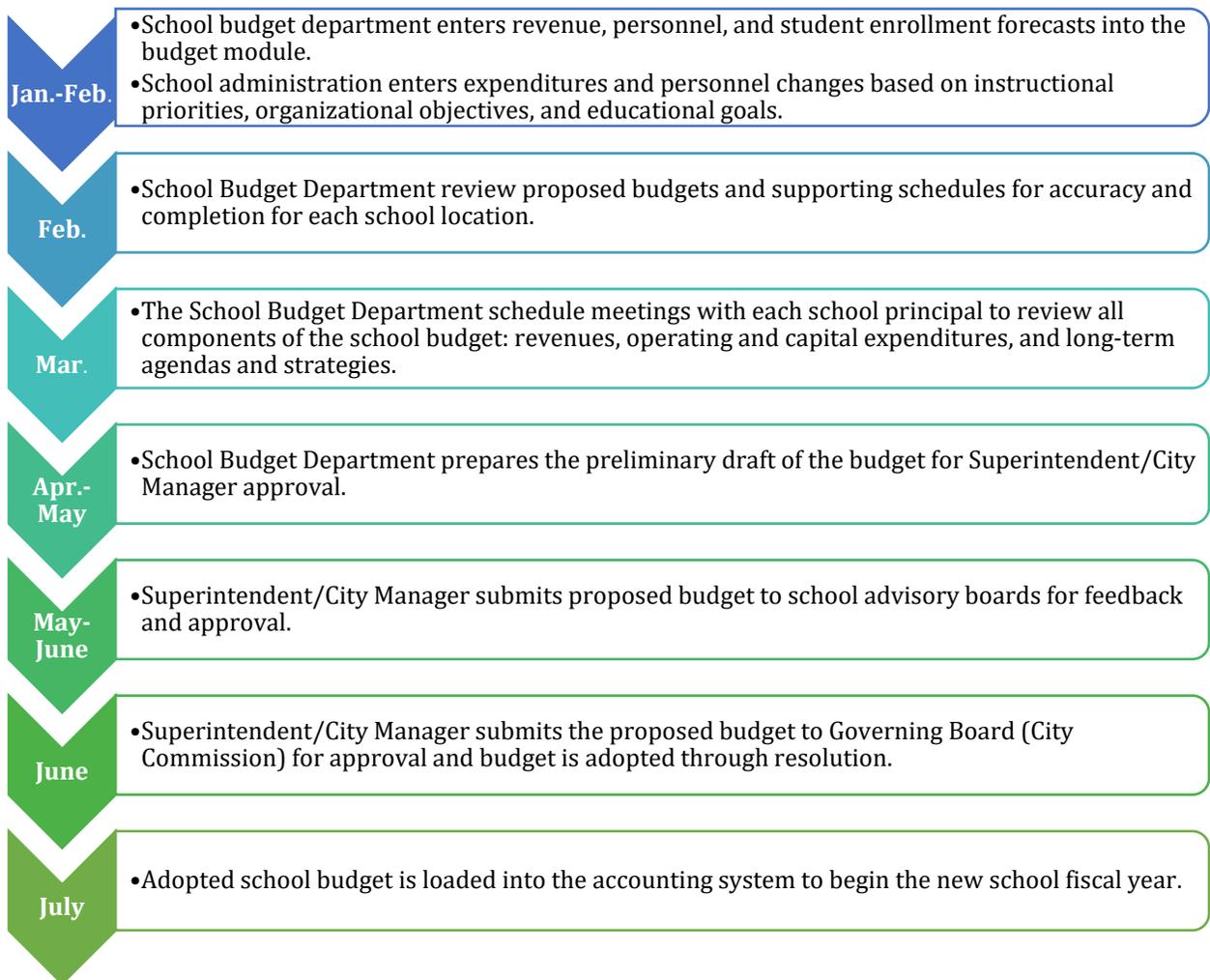
To address these revenue challenges, the charter schools continuously seek alternate funding sources at the local, state, and federal levels, such as contributions and grants. For instance, a contract with a school uniform company was negotiated and is expected to generate \$150,000 for our charter school system in the 2021-22 fiscal year. The Pembroke Pines-Florida State University Charter Elementary School is permitted to charge a student activity and service fee due to its designation as a developmental research school. As a result, the Governing Board approved a \$280 student activity and service charge for FSU Elementary students on June 17, 2009, to be used for student needs during the school year. This student activity fee was raised to \$300 in FY 2020, and for FY 2022, is expected to generate \$126,721 in additional revenues. Additionally, a parent-led fundraising effort titled "Support Our Schools" was launched in FY 2013-14 and is projected to raise \$115,000 in FY 2022. This fundraising arm is overseen and assisted by the Administrative Department. Finally, in FY 2017-18, the City of Pembroke Pines established a Facility Fee for events held at their newly constructed City Center. The Facility Fee is projected to provide \$24,500 in revenue for the charter school system in FY 2022. These are just a few of the innovative solutions created and implemented by the charter schools to supplement a declining public education budget.

BUILDING THE BUDGET

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

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

For the 2021-2022 PPCS budget, revenue projections were based on the Florida Legislature general appropriations bill SB2500 and Florida Education Finance Program forecast conference report dated April 27, 2021. The appropriations bill and FEFP conference report provide the funding calculations for specified purposes and various agencies of state government. These funding forecasts as well as projected enrollment were the main drivers that guided the development of the PPCS 2021-2022 budget. Depicted below is the timeline School administration, the School Budget Department, and Superintendent follow to compose and adopt the school budget.

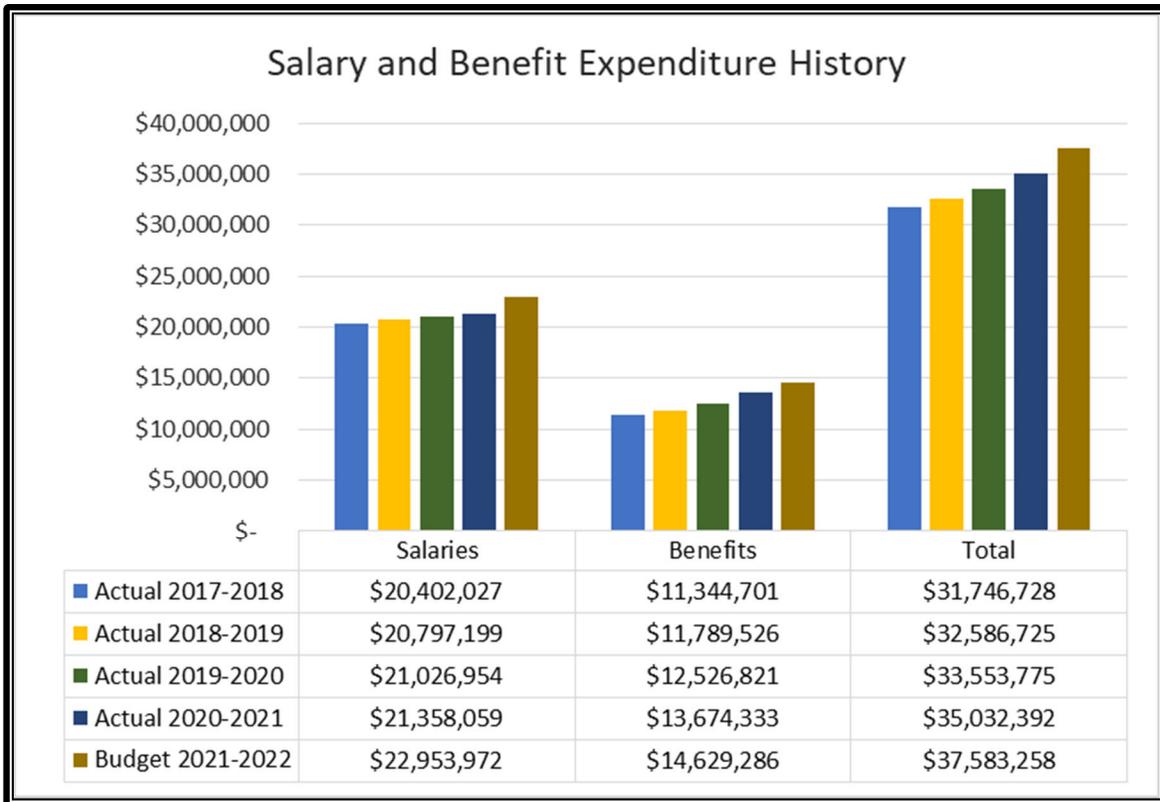


SALARY, BENEFIT, AND POSITION HISTORY

Teacher wages are negotiated within a Collective Bargaining Agreement (CBA) between the Broward Teachers Union and the City of Pembroke Pines. As part of the salary compensation package, teachers receive paid vacation, life insurance, retirement benefits, and can also opt to receive healthcare. In the 2020 Florida Legislative Session, State Legislature passed House Bill 641 (HB641), which authorized a new categorical revenue stream within the Florida Education Finance Program (FEFP) titled *Teacher Salary Increase Allocation (TSIA)*. The intent of HB641 is to increase compensation for full-time classroom teachers and to assist school districts in their recruitment and retention of classroom teachers and instructional personnel. This funding stream has been maintained by the legislature, and the PPCSS systemwide TSIA budgeted amount for FY 2021-22 is \$1,196,682. As mandated, school districts and charter schools are required to utilize TSIA revenues to achieve the following:

- Maintain a minimum base salary of \$47,500 for full-time classroom teachers.
- Provide salary increases to full-time classroom teachers who did not receive, or received less than a 2% increase from the TSIA allocation.
- Provide salary increases to other non-classroom, full-time instructional personnel.
- Maintain TSIA increases attained in the 2020-21 fiscal year

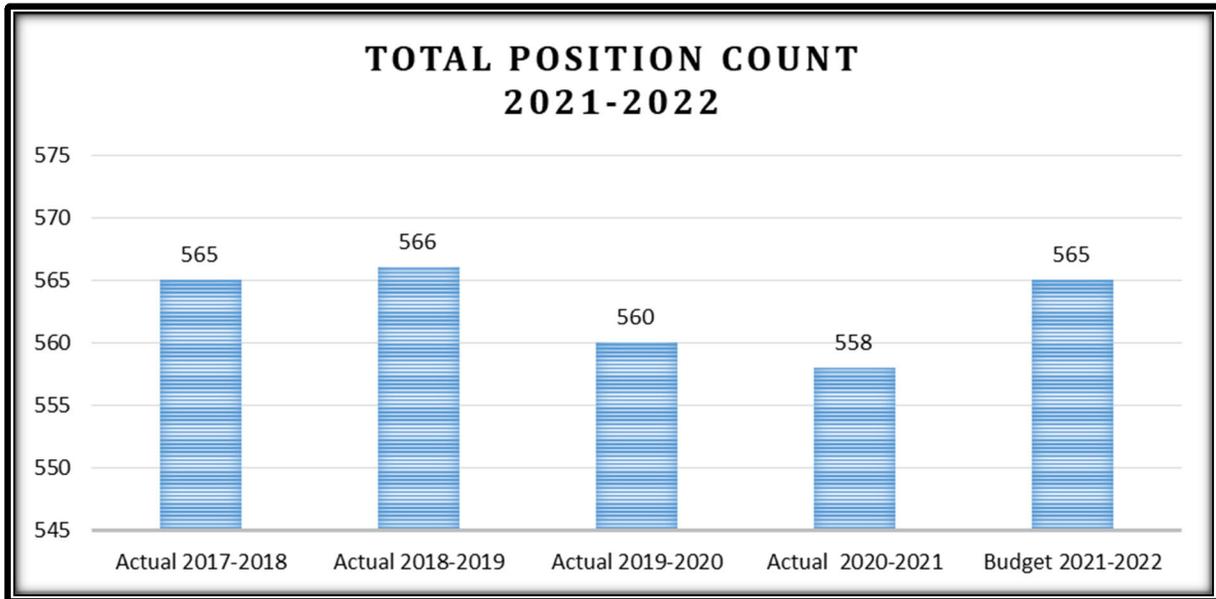
At the time of FY 2022 charter school budget adoption, the negotiated minimum and maximum teacher salaries are \$47,500 and \$76,000, respectively. The budgeted cost of compensation and benefit expenses for all school personnel for FY 2022 is \$37,583,258, a 7.28 % increase over FY 2021.



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

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

This legislation mandates charter schools to comply to maximize class size limits. School average by grade group is the methodology used to determine charter school compliance.



Number of Charter Schools with Advanced Degrees/ National Certification				
As of June 2021	Masters Degree	Specialist Degree	Doctoral Degree	National Board Certification
Elementary Schools	53	5	1	2
Middle Schools	34	3	2	2
High School	45	6	3	2
Total	132	14	6	6

EDUCATIONAL THEMES AND GOALS

To achieve their purpose, *Empowering Students for the Possibilities of Tomorrow*, the Pembroke Pines Charter Schools have developed plans to address targeted goals identified as priorities based on student achievement, stakeholder surveys, and the analysis of effective operations management protocols. The objectives, strategies, and anticipated outcomes listed below drive the allocation of resources to support the vision and mission of the City Of Pembroke Pines Charter School System. The identified goals in relation to performance gains correspond to FY 2021-2022 student performance outcomes.

ELEMENTARY SCHOOL GOALS*

Identified Goal	Action Steps	Rationale
<p>ELA - Given attention to research-based instructional strategies, 100% of students in grades K, 1, and 2 will demonstrate a progression of their reading skills on a state approved progress monitoring tool.</p>	1. Professional Learning Communities	1. Teachers collaborate in a cooperative learning environment to discuss research-based strategies designed to improve student learning.
<p>ELA – The percentage of students in grades 4 and 5 (not in the lowest 25% percentile) demonstrating gains will increase from 62% to 64%.</p>	2. Data Chats	2. Leadership team, support staff, and teachers meet to disaggregate, analyze, and interpret data to determine student needs.
<p>ELA – The percentage of students in grades 4 and 5 scoring in the lowest 25% percentile and demonstrating gains will increase from 49% to 55%.</p>	3. Response to Intervention	3. Identify students needing additional instructional and/or behavioral support. Provide appropriate research-based interventions.
<p>ELA– By May 2022, the percentage of students scoring a Level 3 or above on the English Language Arts Florida Standards Assessment in grades 3, 4 and 5 will increase from 77% to 81%.</p>		
<p>Mathematics – By May 2022, given attention to research-based instructional strategies, 85% of students in grades K, 1 and 2 will score at or above proficiency on the I-Ready Math Diagnostic AP3 or STAR Math Assessment.</p>	4. Professional Development	4. Teachers improve instructional and behavioral strategies through local, state, and online professional development aligned to student needs, including social and emotional learning.

<p>Mathematics – By May 2022, the percentage of students scoring Level 3 or above on the Mathematics Florida Standards Assessment in grades 3, 4 and 5 will increase from 63% to 66%.</p> <p>Mathematics – By May 2022, the percentage of students in grades 4 and 5 (not in the lowest 25% percentile) demonstrating gains will increase from 39% to 45%.</p> <p>Mathematics – By May 2022, the percentage of students in grades 4 and 5 scoring in the lowest 25% percentile and demonstrating gains will increase from 21% to 31%.</p>	<p>5. Common Planning and Alignment</p> <p>6. Progress Monitoring</p> <p>7. Technology Intervention Support Programs</p> <p>8. Remedial Tutorial Sessions</p>	<p>5. Teachers collaborate among grade level and subject areas to provide consistency of instruction and assessment.</p> <p>6. Collect and analyze data to determine students' proficiency of grade level standards.</p> <p>7. Technology programs provide additional support for students in reading, mathematics, and science.</p> <p>8. Evidence based curriculum designed to remediate gaps in student achievement</p>
<p>Science – By May 2022, the percentage of students scoring Level 3 or above on the Florida Standards Science Assessment in grade 5 will increase from 61% to 63%.</p>		

* These goals are a weighted sum of all PPCS elementary schools

MONITORING THE EFFECTIVENESS OF THE ACTION STEPS

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



MIDDLE SCHOOL GOALS*

Identified Goal	Action Steps	Rationale
<p>ELA – By May 2022, the percentage of students scoring at L3 or higher in the English Language Arts Florida Standards Assessment in grades 6, 7 and 8 will increase from 77% to 80%.</p> <p>ELA – By May 2022, the percentage of students in grades 6, 7 and 8 (not in the lowest 25th percentile) demonstrating gains on the English Language Arts Florida Standards Assessment will increase from 62% to 65%.</p> <p>ELA– By May 2022, the percentage of students in grades 6, 7 and 8 (in the lowest 25th percentile) demonstrating gains on the English Language Arts Florida Standards Assessment will increase from 45% to 48%.</p>	<p>1. Professional Learning Communities</p> <p>2. Data Chats</p> <p>3. Response to Intervention</p>	<p>1. Teachers collaborate in a cooperative learning environment to discuss research-based strategies designed to improve student learning.</p> <p>2. Leadership team, support staff, and teachers meet to disaggregate, analyze, and interpret data to determine student needs.</p> <p>3. Identify students needing additional instructional and/or behavioral support. Provide appropriate research-based interventions.</p>
<p>Mathematics – By May 2022, the percentage of students scoring at L3 or higher in the Mathematics Florida Standards Assessment in grades 6, 7 and 8 will increase from 68% to 71%.</p> <p>Mathematics – By May 2022, the percentage of students in grades 6, 7 and 8 (not in the lowest 25th percentile) demonstrating gains on the Mathematics Florida Standards Assessment will increase from 40% to 43%.</p> <p>Mathematics – By May 2022, the percentage of students in grades 6, 7 and 8 (in the lowest 25th percentile) demonstrating gains on the English Language Arts Florida Standards Assessment will increase from 36% to 39%.</p>	<p>4. Professional Development</p> <p>5. Common Planning and Alignment</p> <p>6. Progress Monitoring</p>	<p>4. Teachers improve instructional strategies through local, state, and online professional development aligned to student needs.</p> <p>5. Teachers collaborate among grade level and subject areas to provide consistency of instruction and assessment.</p> <p>6. Collect and analyze data to determine students’ proficiency of grade level standards.</p>

<p>Science – By May 2022, the percentage of students scoring at L3 or higher in the Florida Science Standards Assessment in grade 8 will increase from 69% to 72%</p>	<p>7. Technology Intervention Support Programs</p>	<p>7. Technology programs provide additional support for students at their instructional level in reading, mathematics, and science.</p>
<p>Algebra I- By May 2022, 80% of students in grades 7 and 8 will achieve proficiency or higher on the Algebra I EOC.</p>	<p>8. Remedial Tutorial sessions</p>	<p>8. Evidence based curriculum designed to remediate gaps in student achievement.</p>
<p>Geometry – By May 2022, 90% of students in Geometry will achieve proficiency or higher on the Geometry EOC.</p>	<p>9. Tier 3 Interventions</p>	<p>9. Systematic and explicit instruction that includes modeling and direct teaching using multiple examples. Specialized programming that focuses on just a few key skills at a time.</p>
<p>Civics – By May 2022, the percentage of students scoring at Level 3 or higher in the Civics EOC in 7th grade will increase from 83% to 86%.</p>		
<p>Biology-By May 2022, 90% of students in Biology will achieve proficiency or higher on the Biology EOC.</p>		
<p>CTE - By May 2022, 85% of students in the Computer Technology Education (CTE- Microsoft Suite) will pass the Microsoft PowerPoint, Word, and/or Excel industry certification exam.</p>		

*These goals are a weighted sum of PPCS West and Central Middle schools.

MONITORING THE EFFECTIVENESS OF THE ACTION STEPS

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

ACADEMIC VILLAGE GOALS

Identified Goal	Action Steps	Rationale
<p>ELA: 9th grade - By May 2022, the percentage of students scoring at level 3 or above in the English Language Arts Florida Standards Assessments will increase from 86% to 89%.</p>	<p>1. Professional Learning Communities</p> <p>2. Data Analysis and Evaluation</p> <p>3. Response to Intervention/MTSS</p> <p>4. Professional Development</p> <p>5. Common Planning and Alignment</p> <p>6. Progress Monitoring</p> <p>7. Technology Intervention Support Programs</p>	<p>1. Teachers collaborate in a cooperative learning environment to discuss research-based strategies designed to improve student learning</p>
<p>ELA: 10th grade - By May 2022, the percentage of students scoring at level 3 or above in the English Language Arts Florida Standards Assessments will increase from 79% to 82%.</p>		<p>2. Leadership team, support staff, and teachers meet to disaggregate, analyze, and interpret data to determine student needs</p>
<p>Algebra I – By May 2022, at least 79% of Algebra I students will pass the Algebra EOC Exam.</p>		<p>3. Identify students needing additional instructional and/or behavioral support. Provide appropriate research-based intervention</p>
<p>Geometry - By May 2022, at least 75% of Geometry students will pass the Geometry EOC Exam.</p>		<p>4. Teachers improve instructional strategies through local, state, and online professional development aligned to students needs</p>
<p>US History - By May 2022, 77% of U.S. History students will pass the U.S. History EOC Exam.</p>		<p>5. Teachers collaborate among grade level and subject areas to provide consistency of instruction and assessment</p>
<p>Civics – By May 2022, 97% of Civics students will pass the Civics EOC.</p>		<p>6. Collect and analyze data to determine students’ proficiency of grade level standards</p>
<p>Science – By May 2022, the percentage of students in grade 8 scoring at level 3 or above on the Florida Standards Science Assessment will increase from 64% to 67%.</p>		<p>7. Technology programs provide additional support for students at their instructional level in reading, math, and science</p>
<p>Biology - By May 2022, at least 80% of Biology students will pass the Biology EOC Exam.</p>		
<p>By May 2022, students enrolled in an AP course will meet or exceed the national passing rate set for the examination.</p>		

<p>By May 2022, students enrolled in a Cambridge course will meet or exceed the international passing rate set for the examination.</p> <p>By May 2022, push-in services to support students with disabilities in the general education setting will be provided to identify students on a weekly basis.</p> <p>By May 2022, the percentage of students in grades 9-12 contributing towards College and Career Acceleration points will increase from 66% to 69%.</p> <p>By May 2022, the percentage of students in the lowest 25% in grades 6-12 demonstrating gains in ELA will increase from 55% to 58%.</p> <p>By May 2022, 100% of support staff will be implementing the MTSS process in order to identify all learners' strengths and weaknesses.</p>	<p>8. Remedial Tutorial Sessions</p>	<p>8. Standards-based curriculum designed to remediate gaps in student achievement</p>
		

MONITORING THE EFFECTIVENESS OF THE ACTION STEPS

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

FISCAL GOALS, OBJECTIVES & STRATEGIES

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

Goal 1 Financial Stability

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

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

2020-2021 Results: All available local, state, and federal 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.

2020-2021 Results: All procurement policies and guidelines set forth by the City of Pembroke Pines were used to acquire goods and/or services in the most efficient manner possible.

Goal 3 Fiscal Soundness

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

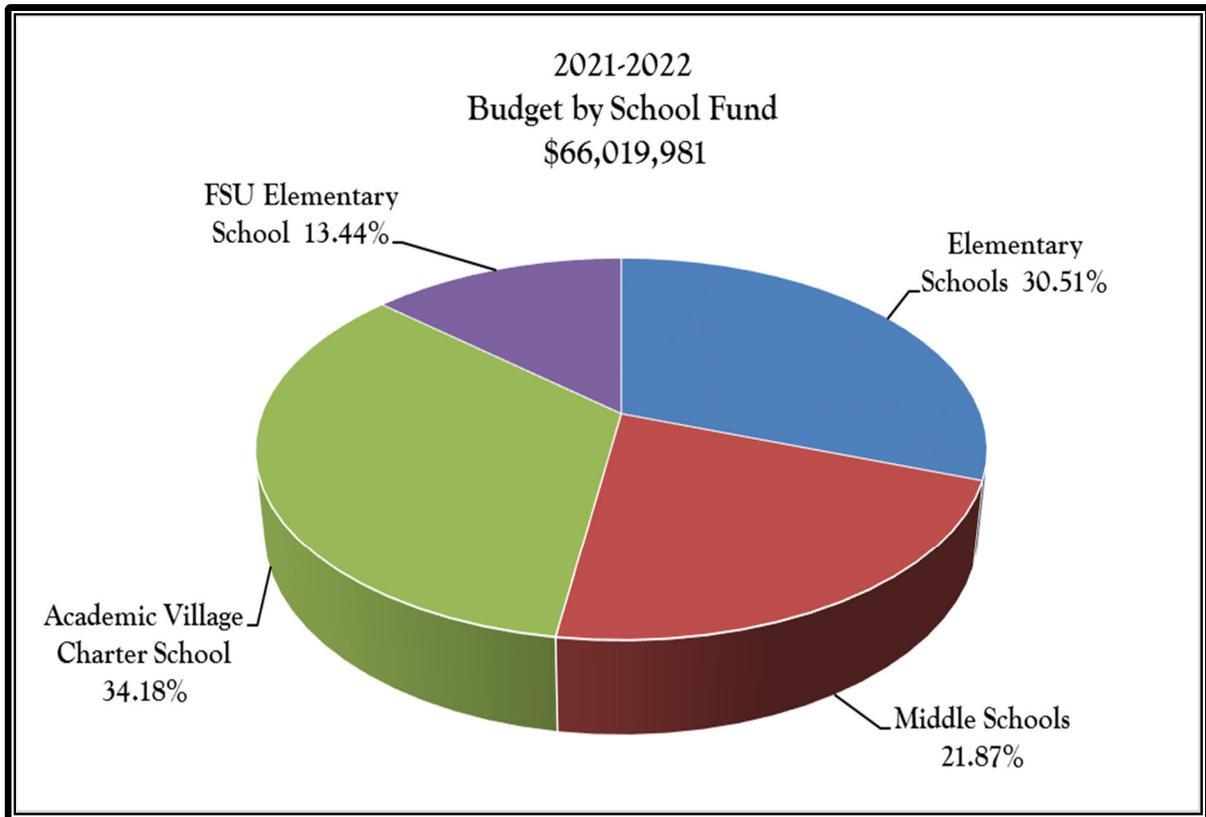
Strategic Plan: Provide the Governing Board with a detailed and precise balanced budget. Continue to meet national standards by submitting budget to GFOA and ASBO for review. Provide reports and financial data that are accurate, timely, and meaningful. Maintain funds control through our financial system.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

2020-2021 Results: The Charter Schools audited 2020-2021 fund balance is \$6,780,593. The City’s Finance Department provides monthly financial reports for school administration to review as well as quarterly financial reports to the District. The Charter Schools continue to be recognized as High Performing Charter Schools by the State of Florida Department of Education under state statute 1002.331, F.S. The Charter Schools received the GFOA Distinguished Budget Presentation Award and ASBO Meritorious Budget Award for school year 2020-2021.

School Fund	FY 2021-22 Beginning Fund Balance
170- Elementary	\$ 1,969,145
171- Middle	\$ 964
172-Academic Village	\$ 843,479
173-FSU Elementary	\$ 3,967,005
Total	\$ 6,780,593

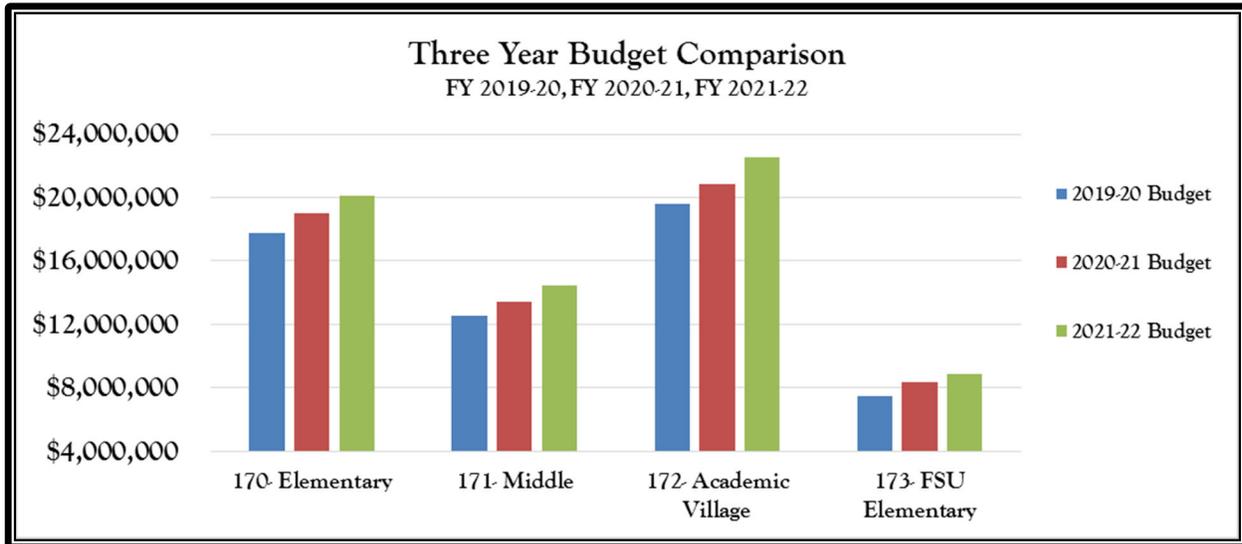
BUDGET-IN-BRIEF

The Charter School's budget provides a detailed fiscal operating plan that recognizes 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 2021-22 school year is \$66,019,981, a 7.09% increase from last year.



FISCAL YEAR BUDGET COMPARISON

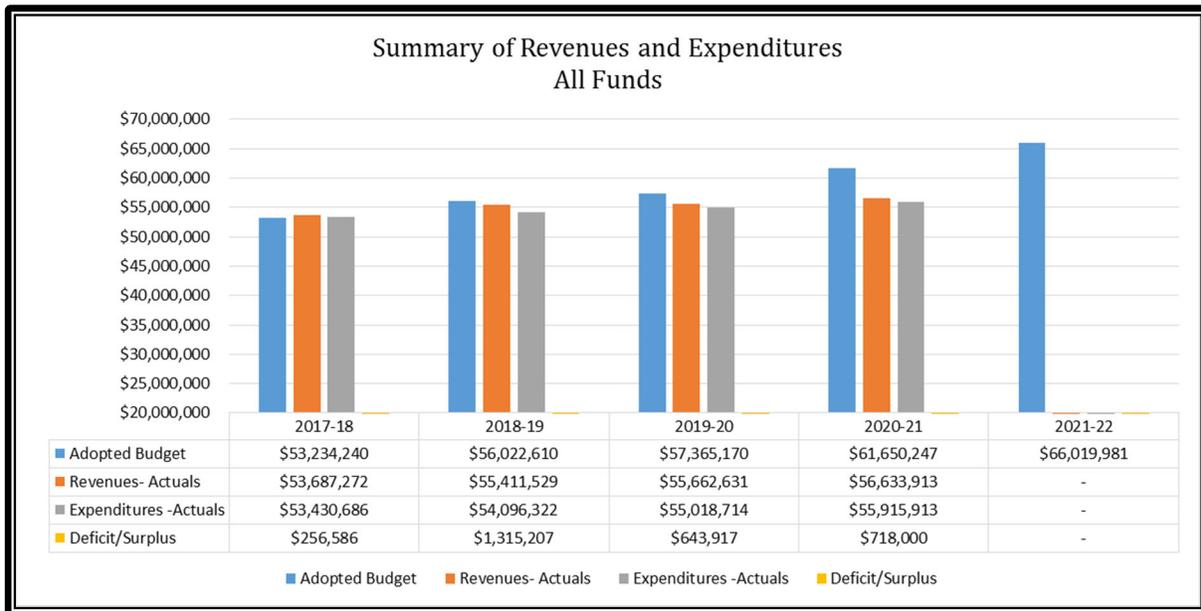
School (Fund)	2019-2020 Budget	2020-2021 Budget	% of Change FY20 to FY21	2021-2022 Budget	% of Change FY21 to FY22
170- Elementary	\$ 17,735,545	\$ 19,030,164	7.30%	\$ 20,141,320	5.84%
171- Middle	12,517,453	13,463,508	7.56%	14,439,994	7.25%
172- Academic Village	19,629,313	20,822,859	6.08%	22,568,398	8.38%
173- FSU Elementary	7,482,859	8,333,716	11.37%	8,870,269	6.44%
Total Revenue	\$ 57,365,170	\$ 61,650,247	7.47%	\$ 66,019,981	7.09%



THREE YEAR BUDGET FORECAST FOR ALL SCHOOL FUNDS

School (Fund)	2021-22 Budget	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
Elementary	\$ 20,141,320	\$ 20,550,799	\$ 21,102,246	\$ 21,669,750
Middle	14,439,994	14,399,948	14,775,006	15,193,106
Academic Village	22,568,398	22,293,577	22,877,333	23,545,987
FSU Elementary	8,870,269	8,846,566	9,088,819	9,342,306
Total Revenue	\$ 66,019,981	\$ 66,090,890	\$ 67,843,404	\$ 69,751,149

SUMMARY OF REVENUES AND EXPENDITURES



SHORT-TERM FINANCIAL AND OPERATIONAL POLICIES

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

- 1) Projections of revenues and expenditures were determined by using historical data and state published forecasts. The Base Student Allocation (BSA) established for FY 2021-2022 by the Florida Education Finance Program is \$4,372.91 per student.
- 2) FY 2021-2022 Enrollment: Total projected student enrollment for FY 2021-22 is unchanged from FY 2020-21. Elementary schools project 1,900 students, Middle schools project 1,335 students, Academic Village project 2,100 students and the FSU Elementary projects 699 students, for a systemwide projected enrollment of 6,034 students.
- 3) A total of seven F/T positions have been added as a result of system-wide personnel adjustments. The overall personnel changes increased the charter school budget by \$636,357 in 2021-22.
- 4) The enactment of SB 7018 (State-Administered Retirement Systems) raised the annual employer contribution percentage of the Florida Retirement System (FRS), from 10% to 10.82 %. This increased the charter school budget by \$308,545.
- 5) A one-time capital purchase of three school buses to replace inefficient ones in the charter school bus fleet. This capital expenditure is budgeted within the 173- FSU Elementary Charter School budget and is estimated to cost \$315,000.

- 6) The reauthorization of HB 641 (Teacher Salary Increase Allocation-TSIA) is intended to assist schools in funding teacher wage increases. Projected Teacher Salary Allocation revenues of \$1,196,682 is budgeted to maintain TSIA salary wage increases attained in FY 2020-21. Salary estimates within the instructional and non-instructional staff budgetary accounts do not include 2021-2022 negotiated wage increases.
- 7) The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, allocation, commonly known as ESSER II, was appropriated by the Federal Government to assist schools in meeting the challenges of maintaining educational service continuity during the ongoing COVID-19 pandemic. This federal appropriation is accounted for in the FY 2021-22 PPCS budget based on the following measures:
 - a. The most up-to-date funding allocation estimates available at the time of FY 2021-22 budget preparation. Projections were based on financial forecast data presented by Federal and State Legislature, the PPCS School District Sponsors/Fiscal Agents (School Board of Broward County and Florida State University), and on guidance received from the Florida Department of Education (FDOE).
 - b. The assumption that ESSER II is a one-time, non-recurring revenue stream, available for obligation through September 30, 2023.
 - c. The ESSER II funding projection of \$5,494,074 is allocated systemwide based on FY 2021-22 projected student enrollment.
 - d. ESSER II funding will be utilized towards expenses that are deemed allowable expenditures under CRSSA federal grant guidelines.
- 8) Secure the Next Generation Initiative allocation is budgeted under the District School Taxes 335970-3411 revenue accounts for the Elementary, Middle, and AVCS funds. The correlating expenditures are budgeted under the 531310 Professional Services-Tech Services accounts within the 7900 Operation of Plant school function. This revenue stream was initially secured through a voter referendum in the 2019-2020 school year, authorizing the Broward County School Board to give funding to charter schools for school resource officers.
- 9) Operating expenses are budgeted to maintain the current levels of service in order to provide quality education and resources to our students.

BUDGET ASSUMPTIONS/CONSTRAINTS

The operating budget was developed by the Budget Department and School 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 2021-22 year, projected student enrollment remain the same as 2020-21, 6,034 total students.
2. The Florida Education Finance Program (FEFP) is the primary source of funding for Florida's state education budget. Once the FEFP forecast is published during the State legislative session, revenues are calculated by multiplying student enrollment and forecasted program cost factors, to determine the weighted full time equivalent (WFTE) count. The WFTE is then multiplied by the 2021-22 Base Student Allocation (BSA) of \$4,372.91 and the DCD. The DCD factors for the varying costs of living among Florida's 73 school districts. The 2021-2022 base student funding is derived from the product of these components (WFTE x BSA x DCD).
3. Personnel – Personnel needs are evaluated annually by school administration to ensure that adequate staffing is in place to maintain current programs and services by grade level, program level, and the special needs of the student population.
4. Salary – Salaries are based on employees' current annual salary. Salary increases are negotiated with union representatives.
5. Operating Expenses – Operating expenses are budgeted as status quo. School administrators are encouraged to make recommendations for new programs. Recommendations are assessed and approved based on their contribution to school goals and priorities.

CONSTRAINTS

1. State Revenue – Funding for the FEFP is primarily generated by Florida's sales tax and property tax revenue. Each component of the FEFP is subject to debate each legislative session, and annual amendments to the FEFP equation often cause revenue instability and funding shortfalls.
2. Capital Outlay Funding – Numerous amendments to Florida's legislation governing public education capital outlay funding over time has resulted in significant funding shortfalls for capital improvements.

REVENUES

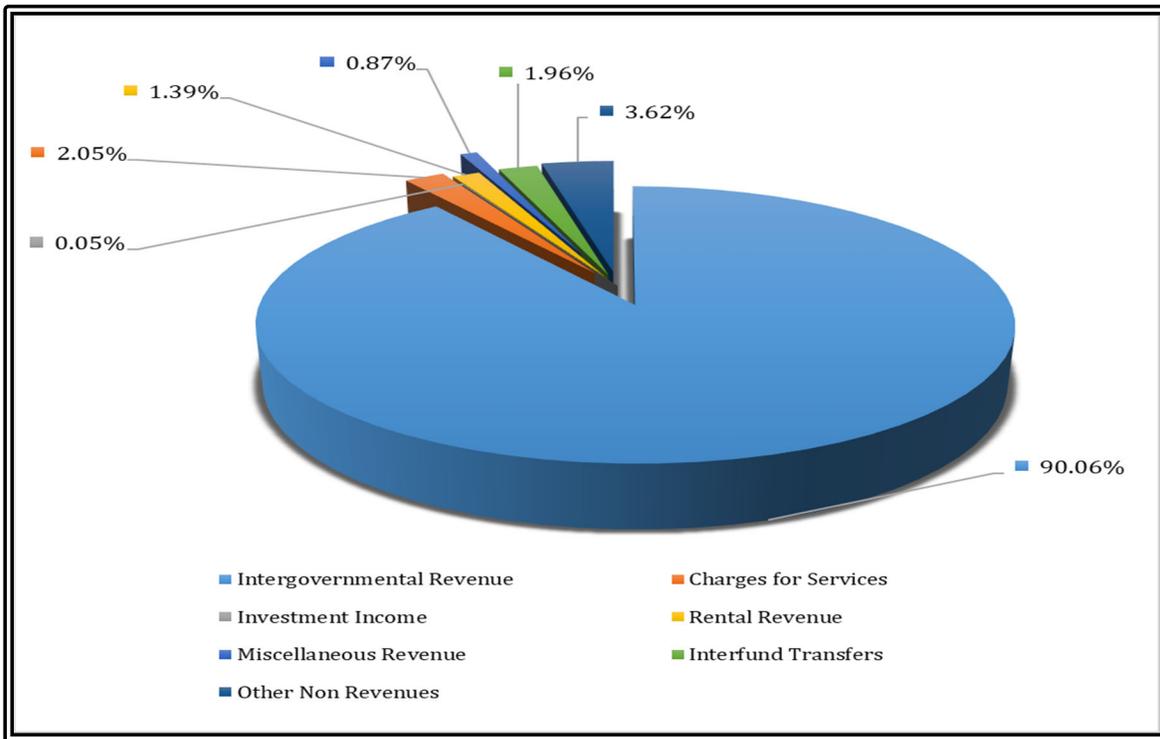
Funding for the Charter Schools continues to be an ongoing challenge. As the budget for the 2021-2022 fiscal year is prepared, the following data is used in projecting revenues:

- ✓ Student enrollment is at 100% (6,034 students).
- ✓ Actual revenue received for FY 2020-21.
- ✓ State allocation amounts appropriated to each school district.
- ✓ Base Student Allocation of \$4,372.91 per weighted FTE.
- ✓ Capital Outlay funding at 55% based on State projections.
- ✓ 2% administration fee paid to District on first 250 students per charter.

Fiscal Year Budget Revenue Comparison

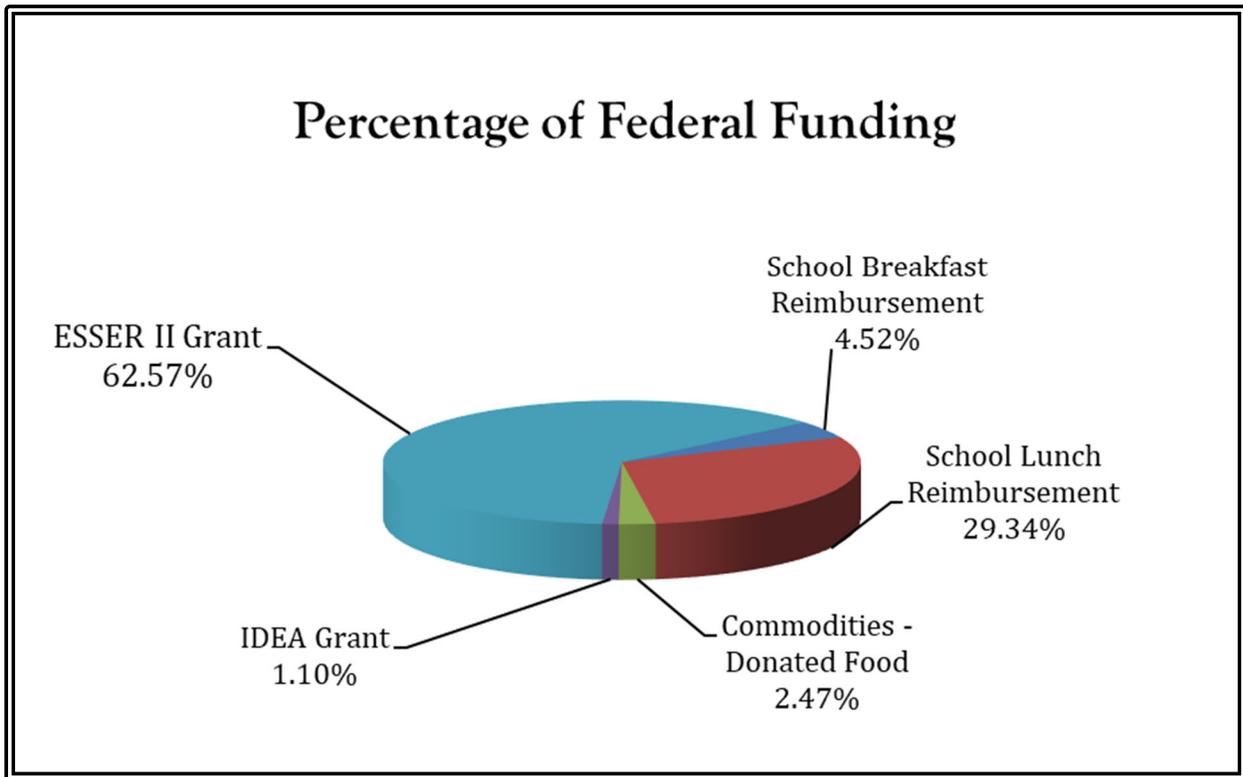
Revenue Source	2019-20 Budget	2020-21 Budget	% of Change FY20 to FY21	2021-22 Budget	% of Change FY21 to FY22
Intergovernmental Revenue	\$ 49,240,982	\$ 52,265,418	6.14%	\$ 59,457,541	13.76%
Charges for Services	1,735,829	1,712,217	-1.36%	1,353,471	-20.95%
Investment Income	\$ 37,000	\$ 37,000	0.00%	\$ 35,170	-4.95%
Rental Revenue	1,398,817	1,021,332	-26.99%	920,685	-9.85%
Miscellaneous Revenue	\$ 2,575,961	\$ 2,962,671	15.01%	\$ 571,999	-80.69%
Interfund Transfers	1,086,581	1,293,609	19.05%	1,295,296	0.13%
Other Non Revenues	\$ 1,290,000	\$ 2,358,000	82.79%	\$ 2,385,819	1.18%
Total Revenue	\$ 57,365,170	\$ 61,650,247	7.47%	\$ 66,019,981	7.09%

Fiscal Year 2022 Percentage of Revenues by Source



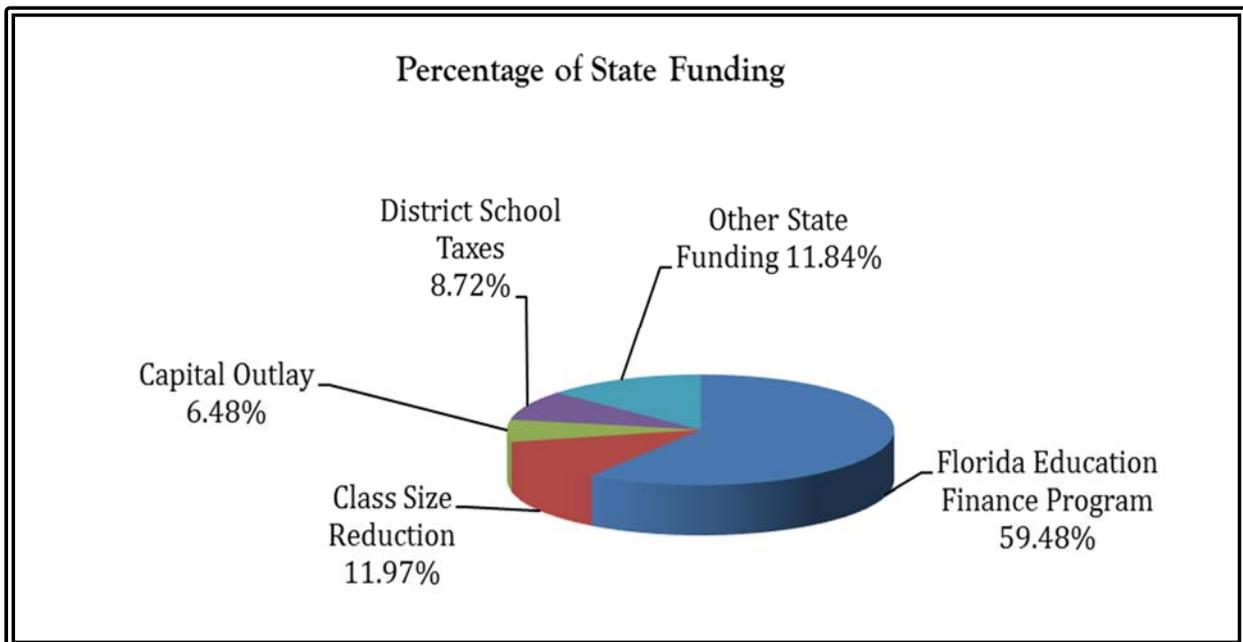
Intergovernmental Source: Federal funding – Revenues received from the United States either directly from the Federal government, or received from the State as the distributing agency. These revenues include School Breakfast and Lunch Free/Reduced reimbursement, Commodities – Donated Food, and the Individuals with Disabilities Education Act (IDEA) grant. For FY 2021-22, Elementary and Secondary School Emergency Relief (ESSER II) grant funding authorized under the Coronavirus Response and Relief Supplemental Appropriation (CRRSA) Act, is planned for, based upon methodology defined in Public Law 116-136, section 18003.

FY 2021-22 Intergovernmental Source Federal Funding	170 Fund	171 Fund	172 Fund	173 Fund	Total
	Elementary School	Middle School	Academic Village	FSU Elementary	
School Breakfast Reimbursement	\$ 124,982	\$ 87,817	\$ 138,138	\$ 45,980	\$ 396,917
School Lunch Reimbursement	811,139	569,932	896,522	298,414	2,576,007
Commodities - Donated Food	68,288	47,981	75,476	25,123	216,868
IDEA Grant	7,373	4,287	6,993	78,021	96,674
ESSER II Grant	1,864,289	1,309,908	2,060,530	259,347	5,494,074
	\$ 2,876,071	\$ 2,019,925	\$ 3,177,659	\$ 706,885	\$ 8,780,540



Intergovernmental Source: State Shared Revenues - Revenues received primarily from the sponsoring school districts pursuant to the funding provisions included in the Schools' charter. Legislative appropriations from the State's General Revenue Funds are the primary source of school district revenue under the Florida Education Finance Program (FEFP). The total 2021-2022 FEFP allocation budgeted for the charter schools is \$30.1 million, a 2.48% increase from actual unaudited FEFP funds received in FY 2020-21. In addition to FEFP, other major state shared revenue streams the charter schools receive are Class Size Reduction, Capital Outlay, District School Taxes, and Other State Shared Funding. Included in the Other State Shared Funding category are smaller revenue streams such as Transportation, ESE Guaranteed Allocation, Supplemental Academic Instruction, and categorical funding for Reading, Instructional Materials, Media, Science Lab, Digital Classroom, Teacher Salary Allocation, Safe Schools, and Mental Health resources.

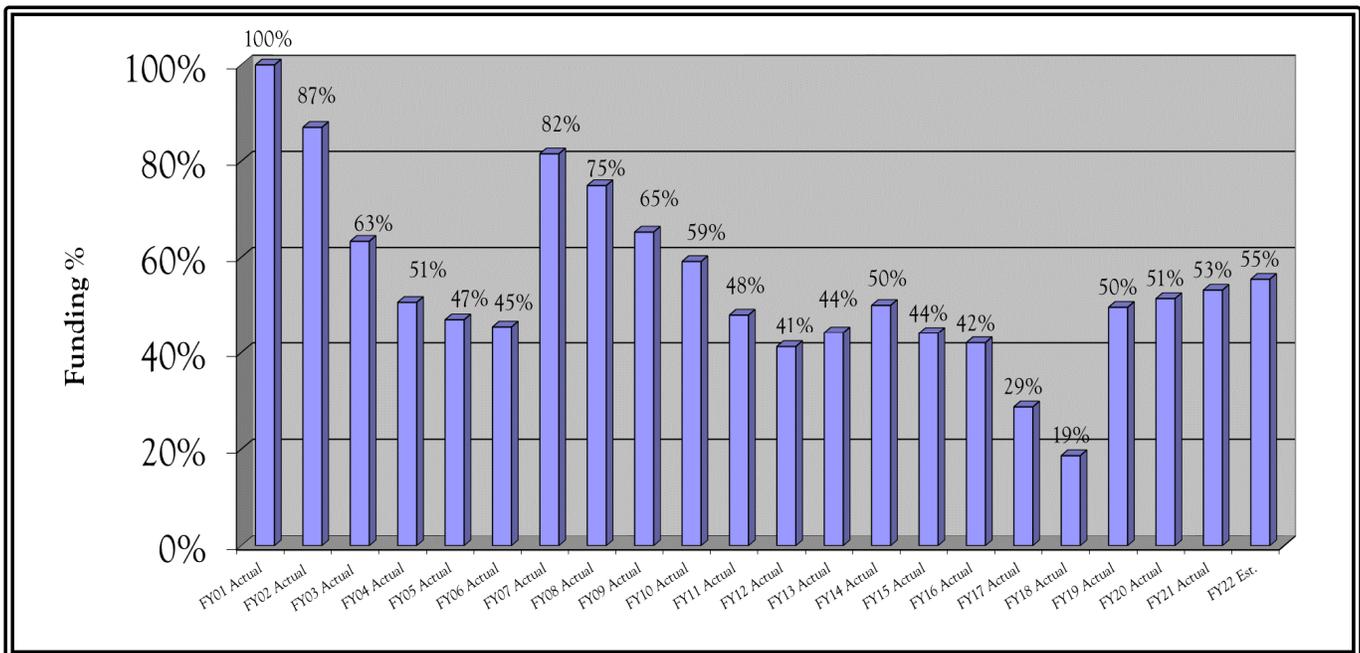
FY 2021-22					
Intergovernmental Source	170 Fund	171 Fund	172 Fund	173 Fund	
State Shared Revenue	Elementary Schools	Middle Schools	Academic Village	FSU Elementary	Total
Florida Education Finance Program	\$ 9,203,474	\$ 5,974,462	\$ 11,128,419	\$ 3,829,388	\$ 30,135,743
Class Size Reduction	2,040,882	1,280,813	1,995,990	749,489	6,067,174
Capital Outlay	1,031,397	727,740	1,142,041	380,971	3,282,149
District School Taxes	1,263,818	839,552	1,486,521	828,907	4,418,798
Other State Shared Funding	1,794,323	1,468,742	2,338,718	1,159,732	6,761,515
	\$ 15,333,894	\$ 10,291,309	\$ 18,091,689	\$ 6,948,487	\$ 50,665,379



Intergovernmental Source Spotlight: Capital Outlay Funding

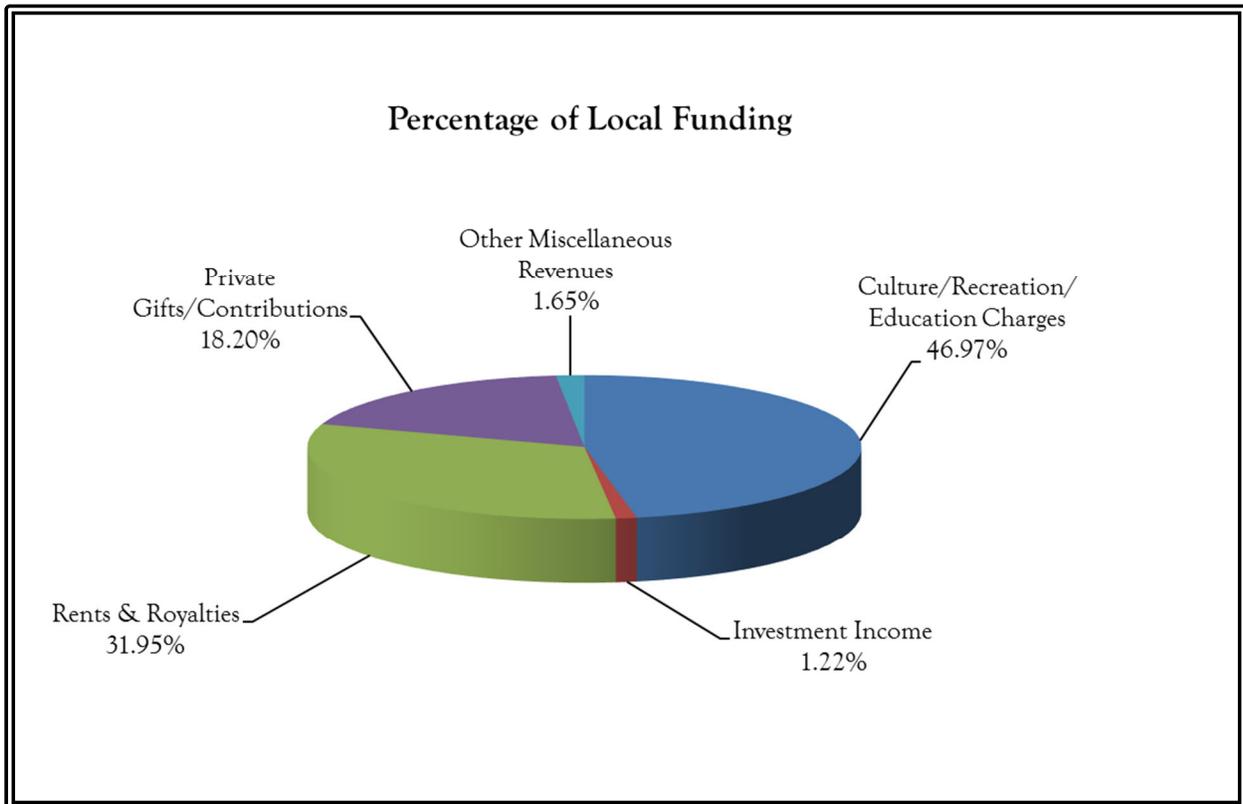
Funding for charter school capital outlay is provided for through the State’s general appropriations act. However, since 2001, charter school capital outlay funding has fluctuated erratically, declined over time, and has been subject to legislative changes, causing funding instability and inequity for all charter schools, compared to that of traditional public schools. Furthermore, up until FY 2015-16, school districts were not required by law to share any of its imposed non-voted operating local discretionary millage revenues, used for capital improvements, with the charter schools they sponsor. In an effort to provide capital funding solutions for charter schools, Florida State Legislature enacted legislative bill HB 7069 in FY 2016-17, mandating sponsoring school districts share local capital improvement funds collected through ad valorem taxes. The new legislation generated \$1.468 million in additional capital revenues to our charter school system in FY 2018. Adversely, in March 2018, the State Legislature passed bill HB 7055 which repealed the HB 7069 mandate, beginning FY 2019. HB 7055 further specified that in any fiscal year in which the State appropriated charter school capital outlay allocation is less than the 2018-19 capital outlay appropriation (adjusted for unweighted projected enrollment and CPI), charter schools would also receive a portion of the revenue from discretionary millage levied by their sponsoring school districts. Consequently, the State Legislature issued a State appropriation of \$145 million for charter school capital outlay, resulting in a 31% increase of capital outlay funding for FY 2019 to our charter school system. In FY 2020 and FY 2021 the State Legislature appropriated \$158 million and \$169 million for charter school capital outlay, respectively. For fiscal year 2021-2022, school districts are not required to share 1.5 discretionary millage revenues because State Legislature appropriated \$182,864,353 in capital outlay funds, meeting the mandated funding requirement. Despite the recent appropriation increases, if the State funded this revenue at 100% (2001 funding levels), the charter schools would receive an additional \$2,733,845 in funding.

History of Capital Outlay Funding



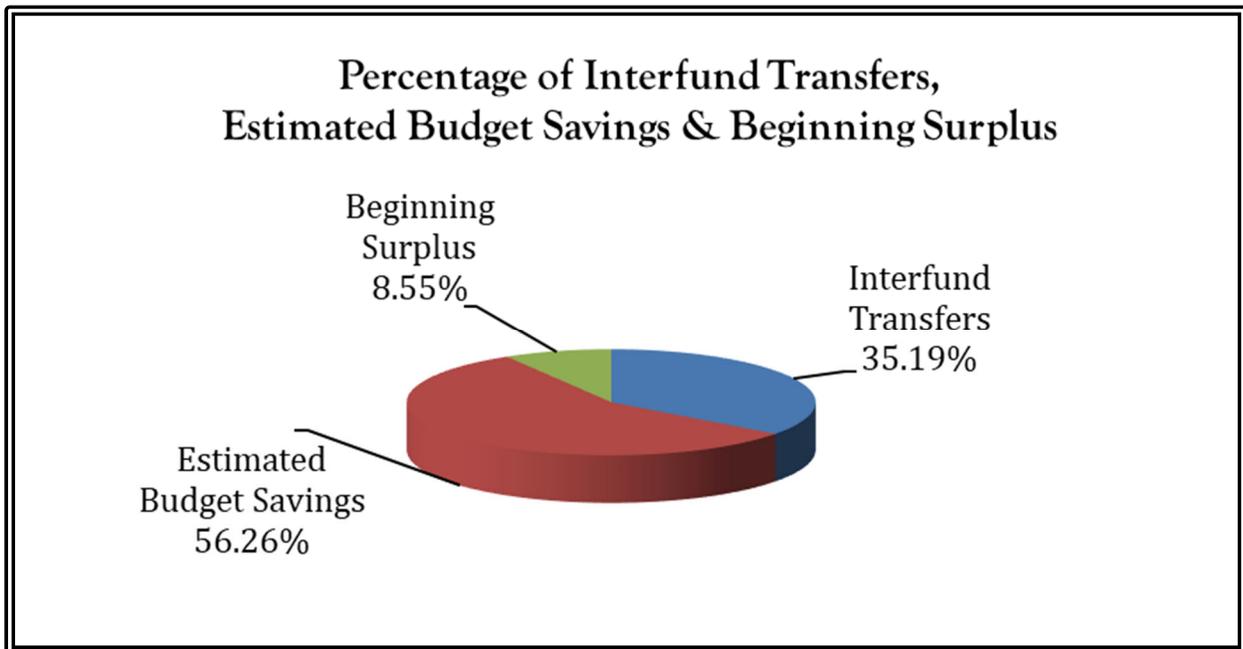
Local Revenue Sources – Revenues derived from Culture/Recreation/Education Charges, Investment Income, Rents & Royalties, Private Gifts/Contributions, and Other Miscellaneous Revenues. Revenues from these sources comprise approximately \$2.88 million in the 2021-22 budget.

FY 2021-22 Local Revenue Sources	170 Fund	171 Fund	172 Fund	173 Fund	Total
	Elementary School	Middle School	Academic Village	FSU Elementary	
Culture/Recreation/Education Charges	\$ 926,555	\$ 11,550	\$ 33,901	\$ 381,465	\$ 1,353,471
Investment Income	15,000	670	11,000	8,500	35,170
Rents & Royalties	135,719	242,398	505,518	37,050	920,685
Private Gifts/Contributions	165,156	116,039	182,542	60,763	524,500
Other Miscellaneous Revenues	16,946	13,137	12,941	4,475	47,499
	\$ 1,259,376	\$ 383,794	\$ 745,902	\$ 492,253	\$ 2,881,325



Interfund Transfers and Other Non-Revenues - Funds used to balance the budget. In the 2021-22 budget, \$3,681,115 is being allocated for this purpose. The first major component, Interfund Transfers, consists of a transfer of the charter school Early Development Centers' profits to the charter school system. The second component, Estimated Budget Savings, is considered an "Other Non-Revenue Account" and 97.6% of the \$2,070,819 forecasted for estimated budget savings represent the true-up of expenses related to employee health insurance from FY 2020-21. The remaining 2.4% of the estimated budget savings projection accounts for P/T Aftercare Director salary savings. The final component, is the Beginning Surplus account. This account was utilized to balance the budget.

FY 2021-22 Interfund Transfers, Estimated Budget Savings, & Beginning Surplus	170 Fund	171 Fund	172 Fund	173 Fund	Total
	Elementary School	Middle School	Academic Village	FSU Elementary	
Interfund Transfers	\$ -	\$ 1,295,296	\$ -	\$ -	\$ 1,295,296
Estimated Budget Savings	668,320	447,099	703,301	252,099	2,070,819
Beginning Surplus	-	-	(154,198)	469,198	315,000
	\$ 668,320	\$ 1,742,395	\$ 549,103	\$ 721,297	\$ 3,681,115



EXPENDITURES

The preparation of the 2021-2022 expenditure budget was extremely challenging due to the ongoing pandemic. With the safe reopening of schools and mitigating learning loss as top priorities, this budget promotes our principles within our fiscal constraints. Budgetary controls are maintained at the expenditure object level within each school function. Even though State Shared Revenues have not kept up with increasing cost of operations, the 2021-22 expenditure budget increased by 7.09% (see table below for details) in comparison to the 2020-2021 budget.

School Function:		2020-21 Budget	2021-22 Budget	Increase (Decrease)
5101	K-3 Basic	\$ 8,653,212	\$ 9,468,088	9.42%
5102	4-8 Basic	12,360,555	14,078,173	13.90%
5103	9-12 Basic	7,835,076	8,789,136	12.18%
5130	Intensive English/ESOL	2,350	7,363	213.32%
5250	Exceptional Student Program	3,046,579	2,994,913	-1.70%
5300	Vocational 6-12	223,989	251,747	12.39%
5901	Substitute Teachers	351,847	338,237	-3.87%
5919	School/Other	134,705	128,961	-4.26%
6120	Guidance Services	1,328,846	1,480,965	11.45%
6130	Health Services	-	749,398	0.00%
6200	Instruct Media Services	771,913	801,304	3.81%
6303	ESE Specialist	97,097	102,259	5.32%
6400	Instruct. Staff Training Services	130,297	103,926	-20.24%
7100	Board	30,681	31,444	0.00%
7200	General Administration	37,137	37,781	0.00%
7300	School Administration	6,314,779	5,027,532	-20.38%
7301	Office of Innovative Learning	-	453,938	0.00%
7600	Food Services	2,905,523	3,133,811	7.86%
7800	Pupil Transfer Services	2,647,460	2,480,266	-6.32%
7900	Operation of Plant	13,731,593	14,437,559	5.14%
9102	Child Care Supervision	644,667	708,613	9.92%
9900	Athletics	401,941	414,567	3.14%
Total Expenditures		\$ 61,650,247	\$ 66,019,981	7.09%

The schools proposed budget provides funding for the following:

- ✓ Fringe benefits comparable to the District.
- ✓ Above standard Health insurance coverage for qualifying employees.
- ✓ Providing for two pension programs, the 401A Pension Plan and Florida Retirement Plan that require the employer to contribute 10.82% of the employee's base salary.
- ✓ All other expenses to operate the schools have been budgeted accordingly.

RELATIONSHIP OF ORGANIZATIONAL UNITS BY SCHOOL FUNCTION

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

<u>Function</u>	<u>Description</u>
5100	<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. 5101 - Kindergarten – 3 rd grade 5102 - 4 th – 8 th grade 5103 - 9 th – 12 th grade 5130 - ESOL – English for Speakers of Other Languages.
5250	<u>Exceptional Student Education</u> – Programs for exceptional students as determined by law. Criteria for each program are specified by State Board of Education.
5300	<u>Vocational Education</u> – Vocation-Technical programs established by law with program criteria established through State Board of Education Rule.
5901	<u>Substitute Teachers</u> – Expense of substitute teachers utilized for classroom instruction when the full-time teacher is not present due to illness. 5919 <u>School/Other</u> – Expense of substitute teachers utilized for classroom instruction when the full-time teacher is not present due to attendance at seminars, workshops, and meetings.
6120	<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.
6130	<u>Health Services</u> - Pertains to physical and mental health services that are not direct instruction. This function includes activities such as providing students with appropriate medical, school clinic, dental, psychiatric, and nursing services. This function also includes activities that identify, assess and treat students with speech, hearing and language impairments, as well as other conditions requiring the services of a speech or an occupational therapist.
6200	<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.

6300 Instruction and Curriculum Development – 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.

6303 - ESE Specialist

6400 Instructional Staff Training Services – Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school. Among these are workshops, seminars, demonstrations, school visits, courses for college credits.

7100 Board – Consists of the activities of the elected or appointed body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Also included are expenditures of the board attorney and expenditures for other legal services, independent auditors, internal auditors who report directly to the district school board, negotiators and lobbyists.

7200 General Administration – Activities performed by the superintendent and assistant superintendents in the general direction and management of all affairs of the school system. This includes all personnel and materials in the office of the superintendent. Activities of the offices of the deputy superintendent and associate or assistant superintendents should be charged here unless they can be placed properly into another function.

7300 School Administration (Office of the Principal) – Those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members, assignments of duties to staff members, supervision and maintenance of the schools records, and coordination of school instructional activities.

7301 Office of Innovative Learning – Those activities concerned with supporting the charter system’s software programs, student information systems, technology support to students, families, instructional personnel, administration, and other support staff. Includes activities that pertain to resource equity, diversity training and management, collection of progress monitoring data for curriculum team, staff professional development support, and family outreach programs and workshops.

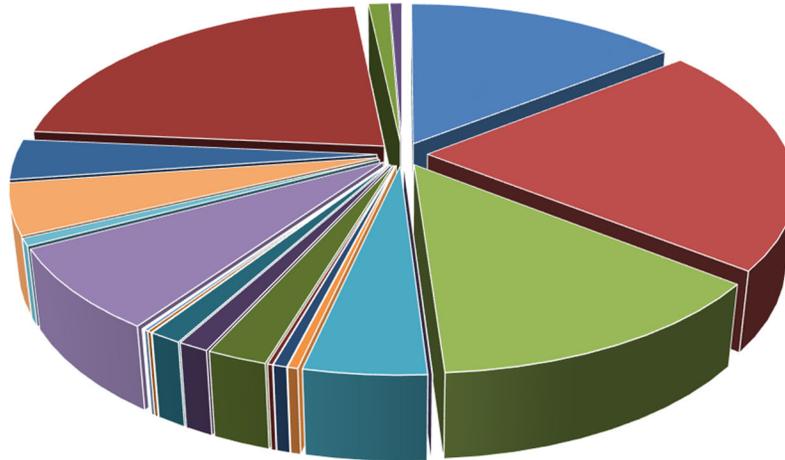
- 7600 Food Services – Consists of those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food.
- 7800 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.

THREE YEAR BUDGET COMPARISON OF ANNUAL EXPENDITURES BY SCHOOL FUNCTION

School Function		Personnel Expensed to Function	2019-20 Budget	2020-21 Budget	% of Change FY 20 to FY 21	2021-22 Budget	% of Change FY 21 to FY 22
5101	K-3 Basic	Teachers, Part-Time Certified Teachers, and Teacher Assistants	\$ 7,812,301	\$ 8,653,212	10.76%	\$ 9,468,088	9.42%
5102	4-8 Basic	Teachers and Teacher Assistants	11,215,905	12,360,555	10.21%	14,078,173	13.90%
5103	9-12 Basic	Teachers	7,118,512	7,835,076	10.07%	8,789,136	12.18%
5130	Intensive English/ESOL	N/A	2,350	2,350	0.00%	7,363	213.32%
5250	Exceptional Student Program	Teachers, Speech Therapists, Teacher Assistants, Student Services Coordinator, and Clerical Specialists	2,637,081	3,046,579	15.53%	2,994,913	-1.70%
5300	Vocational 6-12	Teachers	204,201	223,989	9.69%	251,747	12.39%
5901	Substitute Teachers	Substitute Teachers	347,728	351,847	1.18%	338,237	-3.87%
5919	School/Other	Substitute Teachers	117,926	134,705	14.23%	128,961	-4.26%
6120	Guidance Services	Guidance Director, School Counselors, Clerical Specialists, and Interventionist	1,270,863	1,328,846	4.56%	1,480,965	11.45%
6130	Health Services *	Student Assistance Program Manager and School Mental Health Therapist	-	-	0.00%	749,398	0.00%
6200	Instruct Media Services	Media Specialist and Teacher Assistants	716,134	771,913	7.79%	801,304	3.81%
6303	ESE Specialist	ESE Specialist	88,657	97,097	9.52%	102,259	5.32%
6400	Instruct. Staff Training Services	N/A	137,834	130,297	-5.47%	103,926	-20.24%
7100	Board *	N/A	30,681	30,681	0.00%	31,444	100.00%
7200	General Administration*	N/A	35,852	37,137	0.00%	37,781	100.00%
7300	School Administration	Principals, Assistant Principals, Administrative Assistants, Clerical Specialists, Behavior Specialists, School Registrars, and Bookkeepers	6,194,425	6,314,779	1.94%	5,027,532	-20.38%
7301	Office of Innovative Learning**	Director of Innovative Learning, Technology & Instruction Supervisor, and K-12 Solution Specialists	-	-	0.00%	453,938	0.00%
7600	Food Services	N/A	2,864,508	2,905,523	1.43%	3,133,811	7.86%
7800	Pupil Transfer Services	N/A	2,390,995	2,647,460	10.73%	2,480,266	-6.32%
7900	Operation of Plant	Security Guards	13,185,650	13,731,593	4.14%	14,437,559	5.14%
9102	Child Care Supervision	Part-Time After School Care Staff	588,154	644,667	9.61%	708,613	9.92%
9900	Athletics	Assistant Athletic Director	405,413	401,941	-0.86%	414,567	3.14%
Total Expenditures			\$ 57,365,170	\$ 61,650,247	7.47%	\$ 66,019,981	7.09%

*7100 Board and *7200 General Administration school functions added in the 2019-2020 school year and 6130 Health Services school function added in school year 2021-2022 to be in alignment with the FLDOE Financial and Program Cost Accounting and Reporting requirements for Florida Schools. ** 7301 Office of Innovative Learning school function added in 2021-2022 to realign and specify personnel and operating resources for information technology and systems support, diversity & equity management, family outreach programs.

**FY 2021-22
Percent of Expenses
by School Function**



- | | |
|---|----------------------------------|
| ■ K-3 Basic - 14.34% | ■ 4-8 Basic - 21.32% |
| ■ 9-12 Basic - 13.31% | ■ Intensive English/ESOL - 0.01% |
| ■ Exceptional Student Program - 4.54% | ■ Vocational 6-12 - 0.38% |
| ■ Substitute Teachers - 0.51% | ■ School/Other - 0.2% |
| ■ Guidance Services - 2.24% | ■ Health Services - 1.14% |
| ■ Instruct Media Services - 1.21% | ■ ESE Specialist - 0.15% |
| ■ Instruct. Staff Training Services - 0.16% | ■ Board - 0.05% |
| ■ General Administration - 0.06% | ■ School Administration - 7.62% |
| ■ Office of Innovative Learning - 0.69% | ■ Food Services - 4.75% |
| ■ Pupil Transfer Services - 3.76% | ■ Operation of Plant - 21.87% |
| ■ Child Care Supervision - 1.07% | ■ Athletics - 0.62% |

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

*7100 Board and *7200 General Administration school functions added in the 2019-2020 school year and 6130 Health Services school function added in school year 2021-2022 to be in alignment with the FLDOE Financial and Program Cost Accounting and Reporting requirements for Florida Schools. ** 7301 Office of Innovative Learning school function added in 2021-2022 to realign and specify personnel and operating resources for information technology and systems support, diversity & equity management, family outreach programs.

RELATIONSHIP OF ORGANIZATIONAL UNITS BY SCHOOL OBJECT

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

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

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

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

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

700 – 799	<u>Miscellaneous Expense</u> – Expenditures from current funds for interest on serial bonds and for goods and services not previously classified such as payments of dues and fees.
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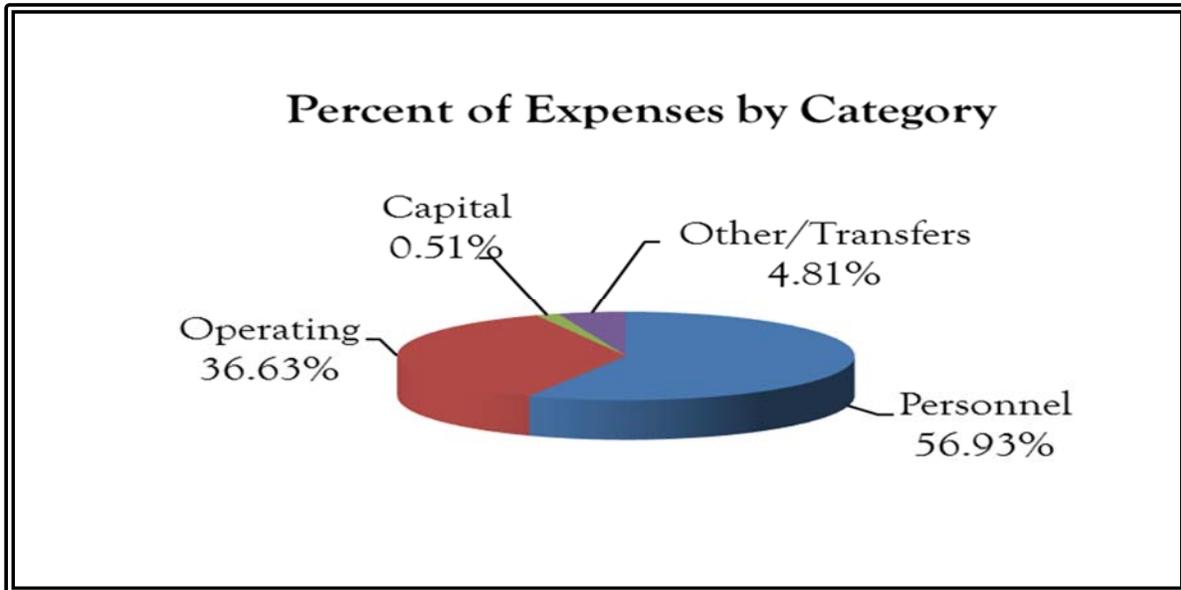
800 – 899	<u>Loss on Disposition of Assets</u> – The excess of the carrying value of the disposed asset over the financial inflows generated from the disposition.
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900 – 999	<u>Transfers</u> – Interfund transactions within the same government reporting entity except loans and reimbursements.
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2021-22 EXPENDITURES BY FUNCTION & OBJECT

School Function		Personnel (Sch. Obj. 100-299)	Operating (Sch. Obj. 300-599)	Capital (Sch. Obj. 600-699)	Other -Transfers (Sch. Obj. 700-999)	Total	% of Total
5101	K-3 Basic	\$ 8,413,311	\$ 931,166	\$ 73,300	\$ 50,311	\$ 9,468,088	14.34%
5102	4-8 Basic	11,897,329	1,971,995	151,417	57,432	14,078,173	21.32%
5103	9-12 Basic	7,330,364	1,360,279	85,899	12,594	8,789,136	13.31%
5130	Intensive English/ESOL	800	6,563	-	-	7,363	0.01%
5250	Exceptional Student Program	2,788,106	206,807	-	-	2,994,913	4.54%
5300	Vocational 6-12	161,776	89,471	-	500	251,747	0.38%
5901	Substitute Teachers	332,453	5,784	-	-	338,237	0.51%
5919	School/Other	128,961	-	-	-	128,961	0.20%
6120	Guidance Services	1,242,607	238,358	-	-	1,480,965	2.24%
6130	Health Services	192,968	556,430	-	-	749,398	1.14%
6200	Instruct Media Services	585,857	204,223	7,000	4,224	801,304	1.21%
6303	ESE Specialist	102,259	-	-	-	102,259	0.15%
6400	Instruct. Staff Training Services	-	103,926	-	-	103,926	0.16%
7100	Board	-	31,444	-	-	31,444	0.05%
7200	General Administration	-	-	-	37,781	37,781	0.06%
7300	School Administration	3,123,289	1,777,329	85,884	41,030	5,027,532	7.62%
7301	Office of Innovative Learning	436,388	12,051	5,499	-	453,938	0.69%
7600	Food Services	-	2,779,063	349,203	5,545	3,133,811	4.75%
7800	Pupil Transfer Services	-	2,150,804	318,644	10,818	2,480,266	3.76%
7900	Operation of Plant	45,520	11,442,161	-	2,949,878	14,437,559	21.87%
9102	Child Care Supervision	663,542	45,071	-	-	708,613	1.07%
9900	Athletics	137,728	272,029	-	4,810	414,567	0.62%
Total		\$ 37,583,258	\$ 24,184,954	\$ 1,076,846	\$ 3,174,923	\$ 66,019,981	100.00%

4



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

TRANSPORTATION

The Charter Schools' transportation system is currently contracted with The Transportation Authority. A fleet of 49 buses, five of which are wheelchair accessible, provides transportation services to just over 2,400 students who live over 2.0 miles away from the school. The State is currently funding this service at \$392 per rider. In an effort to supplement State transportation revenues, the charter schools receive additional revenue from the rental of our school buses to outside customers when they are not being utilized for school-related field trips and sporting events. They are rented at a charge of \$60 per hour. The total budgeted revenues for FY 2021-22 are \$974,092. The expenses for this service total \$2,480,266. The unfunded balance of \$1,506,174 is subsidized by the Charter Schools.

(Fund) School	# of riders	% of riders	State Revenue	Other Transportation Revenue	Total Revenue
(170) Elementary School	442	23%	\$ 173,264	\$ 16,275	\$ 189,539
(173) FSU Elementary *	103	15%	0*	11,550	11,550
(171) Middle School	685	51%	268,520	18,375	286,895
(172) Acadmic Village	1,224	58%	479,808	6,300	486,108
Total	2,454	41%	\$ 921,592	\$ 52,500	\$ 974,092

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

FOOD SERVICE

The Charter Schools' food service is currently contracted with Chartwells Dining Services. This vendor provides daily breakfast and lunch service at a price comparable to the local school district, and must adhere to USDA National School Lunch Program/School Breakfast Program standards. The federal government is expected to provide total revenues of \$3,201,414 in fiscal year 2021-22. The 2021-22 projected cost of this service is \$3,133,811. The schools anticipate a profit of \$67,603 this year. For FY 2021-22, various marketing measures will be implemented in an effort to increase school meal program participation. The State's Wellness Plan, which promotes the development of healthy food choices, is incorporated in the daily menu planning.

(Fund) School	# of Students Receiving Free Meals	# of Students Receiving Reduced Meals	Total	% of school population Free/Reduced
(170) Elementary School	596	141	737	39%
(171) Middle School	391	105	496	37%
(172) Acadmic Village	541	128	669	32%
(173) FSU Elementary *	222	52	274	39%
Total	1,750	426	2,176	36%

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 FY 2021-22 is approximately \$1,297,882 Administrative services provided for this fee include:

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

The Pembroke Pines Charter School system is able to efficiently manage administrative tasks by employing this dual-role approach, effectively keeping administrative expenditures incurred by the school system low.



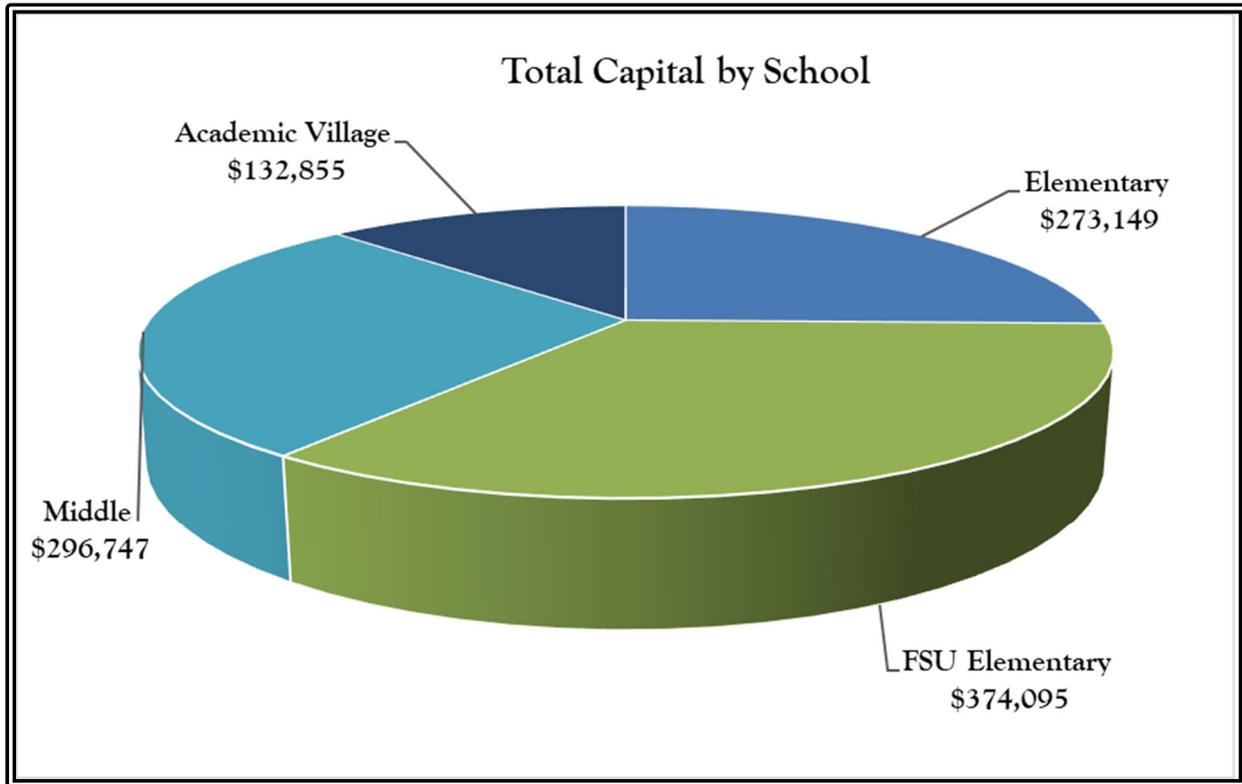
PPCS Governing Board



**Charles F. Dodge,
PPCS Superintendent**

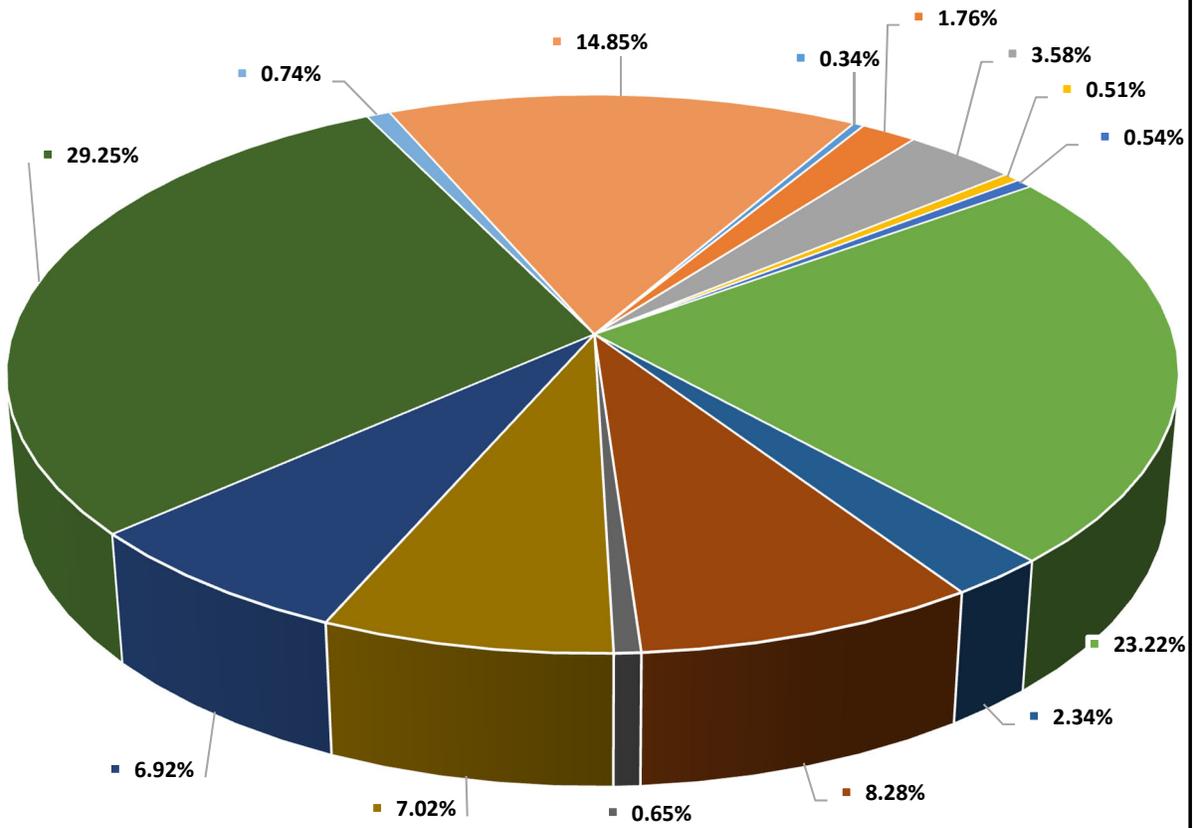
CAPITAL EXPENDITURES

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 2021-22 school year, \$1,076,846 is allocated from the operating budget for capital expenditures.



The total \$1,076,846 of capital expenditures includes both routine (*technology equipment such as chromebooks with carts, teacher and school administration laptops, projectors, musical instruments, and kitchen equipment*) and non-routine (*classroom interactive boards, fireproof file cabinets, food service line renovations, cafeteria tables, conference table for the new OIL department office, an air jack lift for school bus repair and new school buses*) expenditures. There were no major capital technology projects budgeted in FY 2022 due to the charter schools' participation in the City of Pembroke Pines Technology Modernization Project (TMP). As a result, the charter schools are charged an "IT/Telecommunications Services" fee in lieu of any major capital technology expenditures, with the exceptions of new infrastructure projects or equipment that are not part of the original scope of the TMP. Due to a lack of capital project funding, the Charter Schools have no major capital projects planned for fiscal year 2021-22. For more information, please see our Capital Improvement Program (CIP) section.

Capital by Expenditure Use



- | | |
|----------------------------------|----------------------------------|
| ■ Air Jack Lift for Bus Repair | ■ Cafeteria Tables |
| ■ Chromebook Carts | ■ Conference table for OIL Dept. |
| ■ Fireproof File Cabinets | ■ Food Service Line Renovation |
| ■ Interactive Boards | ■ Kitchen Equipment |
| ■ Multimedia projectors | ■ Music Instruments |
| ■ School Administration Laptops | ■ School Buses |
| ■ Screencast Tablets with Stylus | ■ Teacher Laptop Replacements |

The table below identifies the non-routine capital expenditures budgeted by school fund that are likely to be non-recurring expenses in future years. These capital investments replace inefficient and inoperative models, do not require additional personnel, and have minimum financial impact on maintenance and utility costs.

2021-22 Non-routine Capital Expenditures by School			
Fund 170- Elementary School			
Capital Description	Amount	Operating Impact	Impact Value
Air Jack Lift for Bus Repair	\$ 1,147	No Impact	\$ -
Cafeteria Tables	4,500	No Impact	-
Conference table for OIL Dept.	1,732	No Impact	-
Fireproof File Cabinets	2,400	No Impact	-
Food Service Line Renovation	100,000	Retrofit of existing structure-No Impact	-
Interactive Boards	12,600	Annual Energy Consumption	102
Total	\$ 122,379	Total	\$ 102
Fund 173- FSU Elementary			
Capital Description	Amount	Operating Impact	Impact Value
Air Jack Lift for Bus Repair	\$ 422	No Impact	\$ -
Cafeteria Tables	10,000	No Impact	-
Conference table for OIL Dept.	637	No Impact	-
Interactive Boards	4,200	Annual Energy Consumption	34
School Buses	315,000	No Impact-Replacement Buses	-
Total	\$ 330,259	Total	\$ 34
Fund 171- Middle School			
Capital Description	Amount	Operating Impact	Impact Value
Air Jack Lift for Bus Repair	\$ 807	No Impact	\$ -
Cafeteria Tables	4,500	No Impact	-
Conference table for OIL Dept.	1,217	No Impact	-
Food Service Line Renovation	150,000	Retrofit of existing structure-No Impact	-
Interactive Boards	8,400	Annual Energy Consumption	68
Total	\$ 164,924	Total	\$ 68
Fund 172- Academic Village Charter School			
Capital Description	Amount	Operating Impact	Impact Value
Air Jack Lift for Bus Repair	\$ 1,268	No Impact	\$ -
Conference table for OIL Dept.	1,913	No Impact	-
Fireproof File Cabinets	3,375	No Impact	-
Total	\$ 6,556	Total	\$ -
Total non-routine capital	\$ 624,118	Total operating impact	\$ 204

The 2021-22 budget allocates \$452,728 for routine capital expenditures, and prioritizes investments in student computer device storage, teacher and school administration laptops, music instrument replacements, and school cafeteria kitchen equipment. The table below categorizes the routine capital expenditures by school fund.

2021-22 Routine Capital Expenditures by School		
Fund 170- Elementary Schools		
Capital Description		Amount
Chromebook Carts	\$	12,500
Kitchen Equipment		23,286
School Administration Laptops		54,984
Screencast Tablets with Stylus		8,000
Teacher Laptop Replacements		52,000
Total	\$	150,770
Fund 173- FSU Elementary School		
Capital Description		Amount
Chromebook Carts	\$	2,000.00
Kitchen Equipment		16,936
School Administration Laptops		2,800
Teacher Laptop Replacements		22,100
Total	\$	43,836
Fund 171- Middle Schools		
Capital Description		Amount
Chromebook Carts	\$	12,000
Kitchen Equipment		24,581
Music Instruments		50,442
School Administration Laptops		9,700
Teacher Laptop Replacements		35,100
Total	\$	131,823
Fund 172- Academic Village Charter School		
Capital Description		Amount
Chromebook Carts	\$	12,000
Kitchen Equipment		24,400
Multimedia projectors		7,000
Music Instruments		25,199
School Administration Laptops		7,000
Teacher Laptop Replacements		50,700
Total	\$	126,299
Total Routine Capital	\$	452,728

LONG-TERM FORECASTING

The Pembroke Pines Charter Schools are unique in that they are municipally-run by the City of Pembroke Pines. Consequently, the Charter Schools are not a designated taxing authority and are fiscally dependent on state-shared and federal grant revenues. Therefore, every Charter School annual operating budget is guided and restricted by state and federal legislative decisions for funding. State-shared and federal revenues comprise 90.06% of the Charter School 2021-22 revenue projection, with the remaining 9.94% anticipated from other various sources, such as contributions or service charge revenues. Thus, 100% of the Charter School annual revenue income projection is classified exclusively under the Special Revenue Fund. To give a comparison, a typical school district with a taxing authority designation has a General Fund, Debt Service Fund, Capital Project Fund, Special Revenue Fund, Proprietary and Fiduciary Funds, due to the fact that they have multiple sources of incoming revenue aside from local, state and federal aid. Based solely on average revenue per FTE for the past five fiscal years, the table below depicts projected state and federal revenues for three upcoming fiscal years.

State Shared Revenue Trend					
2019-20	2020-21	2021-2022	2022-2023	2023-2024	2024-2025
\$ 47,841,846	\$ 49,748,133	\$ 50,677,001	\$ 52,197,344	\$ 53,763,265	\$ 55,376,162
Federal Grant Revenue Trend					
2019-20	2020-21	2021-2022	2022-2023	2023-2024	2024-2025
\$ 1,399,136	\$ 2,517,285	\$ 8,780,540	\$ 6,733,198	\$ 6,830,258	\$ 6,934,380

Being constrained to state and federal aid pose challenges to long-term forecasting models, as budget decisions are conditional on anticipated state-shared appropriations and federal funding amounts that are not approved and released to Charter School Administration until late in the budget planning process. Despite limited funding resources and challenges, the Charter Schools continue to look for ways to maximize resources and efficiencies within their annual operating budgets in order to develop long-term financial goals that are aligned with the Charter Schools' mission, educational goals, and objectives. All long term financial goals are based on the following assumptions and strategies:

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

To demonstrate its commitment to discovering opportunities to maximize efficiency, the City of Pembroke Pines approved and entered an energy savings agreement with BGA Inc., a ConEdison Solutions Company, and negotiated for the installation of Energy Conservation Measures (ECM) at the Charter Schools for the amount of \$6,895,453. This contracted amount is to be paid to BGA Inc. plus interest over an approximate 18 year period by utilizing the expected annual savings generated as a result of the ECM measures installed. The main concept of the agreement is that operating funds typically utilized to pay for energy and maintenance expenses will be reduced as a result of the installed ECM measures. The savings from those reduced expenses will be utilized to repay BGA Inc., resulting in a zero net cost to the Charter Schools. If the expected annual savings are not achieved, BGA, Inc. will cover the difference. Table 1 below describes the ECM Measures installed, the 2021-22 Expected Annual Savings and the project design costs. Each ECM is further itemized by its correlating annual utility savings, material savings and avoided capital costs.

Table 1. 2021-22 Expected Annual Savings

ConEdison Savings Project					
	Total Energy Savings Project Cost	2021-22 Expected Annual Savings	2021-22 Expected Annual Total Utility Savings	2021-22 Expected Annual Total Material Savings	2021-22 Expected Annual Avoided Capital Cost
Lighting & Controls	\$ 1,249,988	\$ 157,091	\$ 131,617	\$ 25,474	\$ -
Water Conservation	132,147	26,114	24,741	1,373	-
HVAC Controls	617,783	86,908	86,908	-	-
Roofing	1,042,372	135,595	9,939	-	125,656
Mechanical Equipment Replacement	2,799,250	121,198	88,929	32,269	-
Chiller Plant Refurbishment	282,521	8,923	-	8,923	-
Pool VFD	58,192	3,589	3,589	-	-
Pool Chlorine Generator	122,230	8,143	(3,047)	11,190	-
Design & GC Costs	590,970	-	-	-	-
PROJECT SUMMARY	\$ 6,895,453	\$ 547,561	\$ 342,676	\$ 79,229	\$ 125,656

Table 2 below illustrates the 2020-21 Guaranteed Total Project Savings in comparison to the 2020-21 Total Verified Project Savings. For the 2020-21 there were proven savings of \$4,470.

Table 2. 2020-21 Guaranteed Vs. Verified Energy Savings

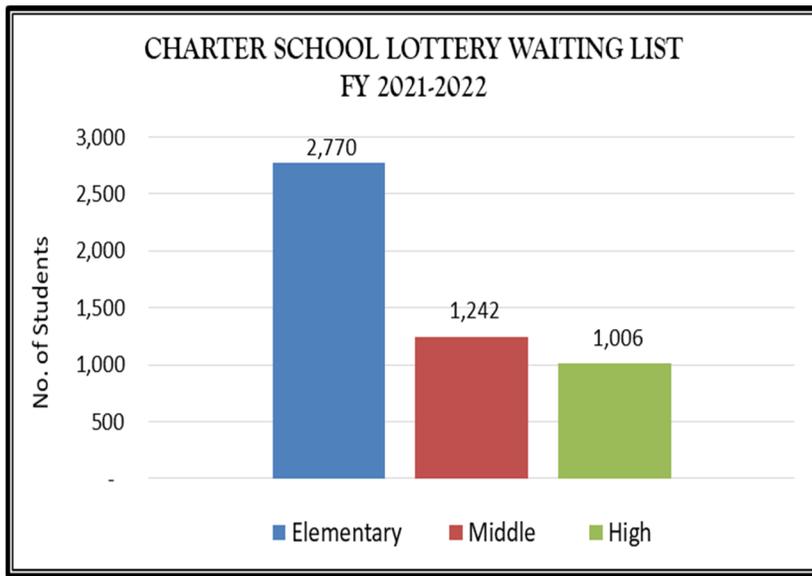
ECM No.	ECM Description	2020-21 Guaranteed Total Project Savings	2020-21 Verified Total Project Savings	Excess/Shortfall
ECM 1	Interior and Exterior Lighting Improvements & Control	\$ 165,856	\$ 160,783	\$ (5,073)
ECM 2	Water Conservation Measures	27,435	28,564	1,130
ECM 3	Mechanical Equipment Replacements	107,979	111,426	3,447
ECM 4	Energy Management Control Systems	86,019	90,546	4,527
ECM 5	Roof Improvements	135,708	135,708	-
ECM 6	Academic Village Pool VFDs & Control System	4,723	4,972	249
ECM 7	Academic Village Pool Hypochlorite Generation	7,554	7,745	191
	Total	\$ 535,275	\$ 539,745	\$ 4,470

THE PPCS LOTTERY PROCESS & HOW IT FEEDS PPCS STUDENT ENROLLMENT

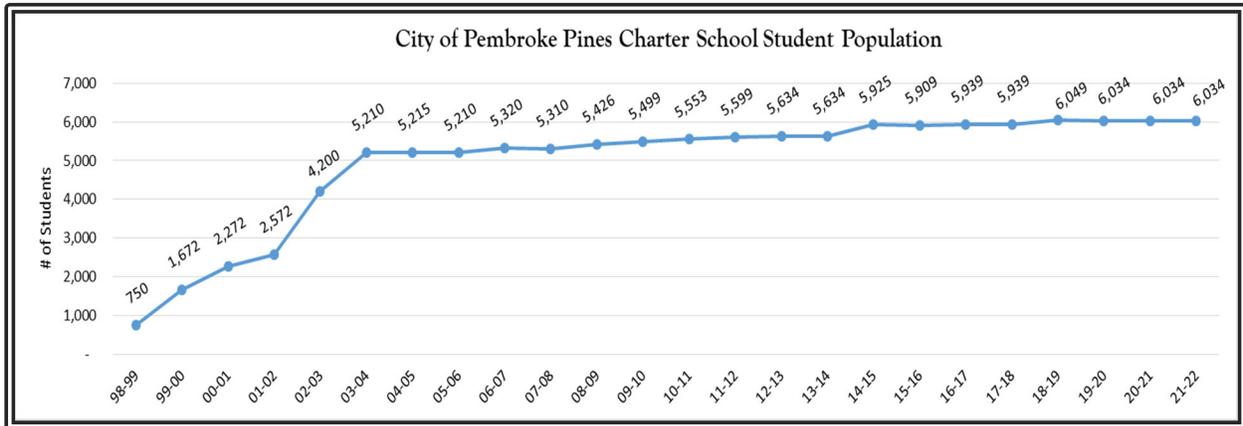
Florida Law requires charter schools to admit students through a random selection process or lottery when the number of applications exceed the capacity of a program, class, grade level, or building (Section 1002.33, Florida Statutes). PPCS school administration project how many new students it can add each school year during the PPCS lottery application and budget development process. Anticipated student retentions, grade advancements, student withdrawals, high school graduates and staffing levels are all factors that are weighed when determining student enrollment capacity at each school site.

In review of all enrollment factors for the FY 2021-22 school year, systemwide enrollment remained at 6,034 students. Students that apply for a seat within the PPCS system that are not accepted in the prior and current year’s lottery process are placed on a waiting list. When a seat becomes available, parents are notified and must meet registration requirements when accepting the seat for their child. The PPCS currently has 5,018 student applicants on their lottery wait list.

2021-2022 CHARTER SCHOOL WAITING LIST



Grade	Number of Students
K	977
1	442
2	401
3	307
4	345
5	298
6	660
7	293
8	289
9	546
10	259
11	137
12	64
Total	5,018



PPCS STUDENT ENROLLMENT AND GROWTH HISTORY

- **1998-1999:** The City of Pembroke Pines entered into a charter agreement with the School Board of Broward County, forming the Pembroke Pines Charter East and West Elementary schools. The new schools opened their doors to 750 elementary aged students.
- **1999-2000:** The PPCS were authorized to expand and added the West Middle Charter School location. Student enrollment grew to a total of 1,672 systemwide.
- **2000-2001:** The PPCS continued its expansion and the Academic Village High School (AVHS) came to be, adding an additional 600 students to the PPCS system.
- **2001-2002:** The AVHS increased its enrollment to 900 students. Systemwide enrollment grew to 2,572.
- **2002-2003:** PPCS expanded to include its Central Elementary and Central Middle Charter School Campus location. The total elementary school enrollment grew by 800 students and the total middle school enrollment grew by 528 students. The AVHS also took on more, increasing their enrollment by 300 students. This was our largest student enrollment increase systemwide to date.
- **2003-2004:** The City of Pembroke Pines entered into a charter agreement with Florida State University, forming the Pembroke Pines FSU Charter Elementary School. FSU Elementary accepted 610 new students. The AVHS continued to grow and increased their student population by an additional 400 students. Systemwide enrollment is now 5,210 students.
- **2006-2007:** AVHS student population growth continues and 100 students are added; FSU Elementary increased its enrollment by 10 students.
- **2008-2009:** The PPCS Elementary schools and FSU Elementary School take on an additional 116 students.
- **2009-2013:** The PPCS continue to grow their student population and over this time period increases student enrollment by 208 students. The systemwide total enrollment is now 5,634 students and remains so for the following 2013-2014 school year.
- **2014-2015:** The AVHS expands its grades of service to now include middle school students. The AVHS is renamed Academic Village Charter School (AVCS), now servicing grades 6-12. Their enrollment increases by 300 middle school students. The West Middle school decreases enrollment by 9 students.
- **2015-2018:** The PPCS make minor adjustments to its systemwide enrollment over this time period to ensure efficiency in meeting student needs.
- **2018-2019:** The AVCS increased high school grade enrollment by 85 students; FSU Elementary adds an additional 20 students; the elementary decreased enrollment by 8 students and the middle school increased enrollment by 13 students, for greater efficiency and to meet student needs. Student enrollment is at its largest since inception, 6,049 students systemwide.
- **2019-2020:** The elementary and middle school sites adjust their enrollment, decreasing by 15 students to ensure efficiency in meeting student needs. Systemwide enrollment was 6,034.
- **2020-2021:** No adjustments were made in 2020-21 and student enrollment remained at 6,034.
- **2021-2022:** No adjustments are made in 2021-22. Current student enrollment is 6,034 systemwide.

PERSONNEL CHANGES

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

FY 2022 Changes in Staffing Levels							
School Function		2020-21 Existing Positions		2021-22 Position Adjustments		2021-22 Total Positions	
		F/T	P/T	F/T	P/T	F/T	P/T
5101	K-3 Basic	95.45	46.00			95.45	46.00
5102	4-8 Basic	136.55	24.00	1.00		137.55	24.00
5103	9-12 Basic	83.00		2.00		85.00	0.00
5250	Exceptional Student Education	31.00	4.00			31.00	4.00
5300	Vocational 6-12	2.00				2.00	0.00
6120	Guidance Services	15.00				15.00	0.00
6130	Health Services	0.00		2.00		2.00	0.00
6200	Instruct Media Services	7.00				7.00	0.00
6303	ESE Specialist	1.00				1.00	0.00
7300	School Administration	33.00	2.00	(2.00)		31.00	2.00
7301	Office of Innovative Learning	0.00		4.00		4.00	0.00
7900	Operation of Plant	1.00				1.00	0.00
9102	Child Care Supervision		76.00			0.00	76.00
9900	Athletics	1.00				1.00	0.00
Total		406	152	7.00	0.00	413	152

The overall personnel changes to the 2021-22 budget is the addition of seven full-time positions. The following adjustments were made in order to better fulfill the specific needs of our student population while remaining fiscally responsible:

Within the 5102 school function, Central Middle school added one F/T Math Coach position. The Academic Village added two teachers to service their high school students under the 5103 school function. One F/T Student Assistance Program Manager and one F/T School Mental Health Therapist has been added to the newly established 6130 Health Services school function. The Director of Innovative Learning and the Technology & Instruction Supervisor were reclassified from the School Administration school function (7300) to the newly established 7301 Office of Innovative Learning school function, and two F/T K-12 Solution Specialists were also added to the 7301 school function. Finally within the 9102 Child Care Supervision school function, the East Elementary school converted one P/T Afterschool Care Clerk vacant position to a P/T School Clerk Specialist I position. The net effect of these personnel changes increased the 2021-22 charter school budget by \$636,357.

LEASE PAYMENT

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

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

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

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

On November 7, 2019, \$62,195,000 of the Charter School Revenue Bonds, Series 2008 was refunded by \$58,985,000 Capital Improvement Revenue Bonds, Series 2019A and \$3,635,000 Taxable Capital Improvement Revenue Bonds, Series 2019B. The Series 2019A bears an interest rate ranging from 3% to 5% payable semi-annually beginning on January 1, 2020. The Series 2019B bears an interest rate of 2.4% and 2.5% payable semiannually for bonds maturing in 2026 and 2027, respectively. The 2019 Bonds are payable from the Pledged Funds, which consist primarily of non-ad valorem budgeted and appropriated by the City, the bondholders will not have a lien on or a pledge of the non-ad valorem revenues until such funds are budgeted, appropriated, and deposited into the Debt Service Funds pursuant to the bond resolution. The School remits an annual rental fee to the City for the use of the facilities that were constructed by the City. (City of Pembroke Pines, Florida FSU Charter Elementary School Financial Statements for the Fiscal Year Ended June 30, 2021).

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

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

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

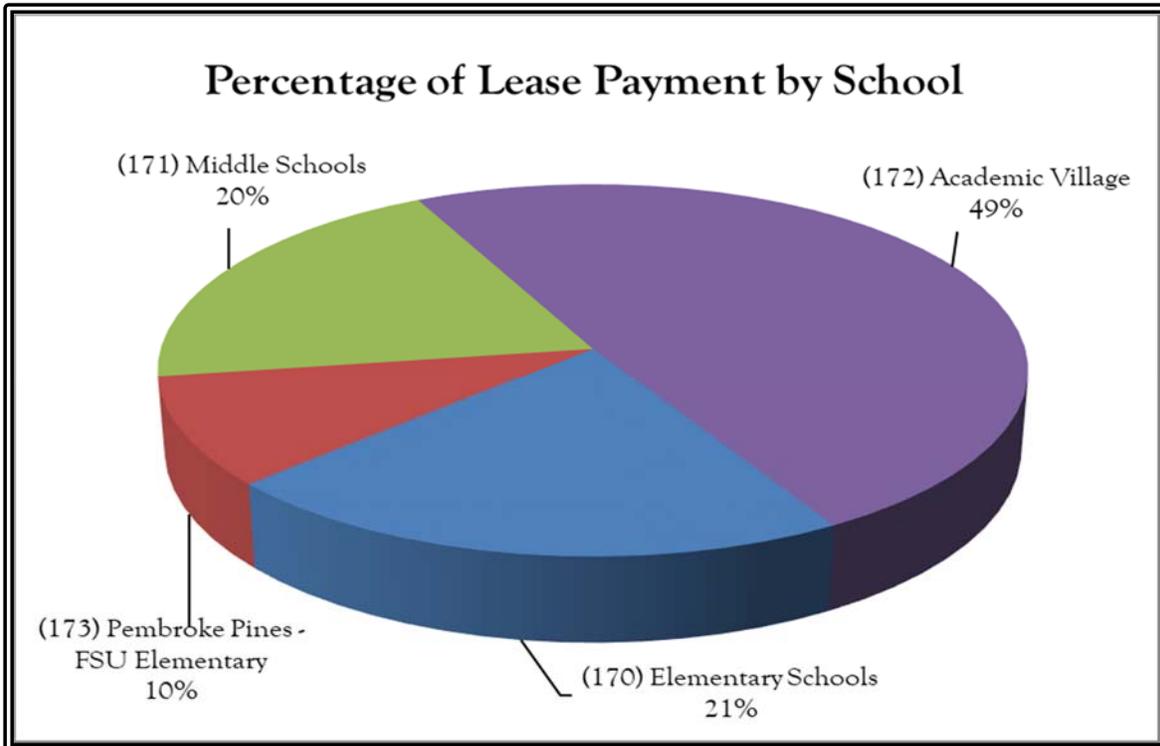
On March 25, 2008, the City advance refunded the Charter School Revenue Bonds, Series 2001A and 2001B, and constructed thirty-eight (38) additional classrooms for the City of Pembroke Pines Charter Schools and twelve (12) new classrooms for the City of Pembroke Pines/Florida State University Charter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

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\$3,635,000 Taxable Capital Improvement Revenue Bonds, Series 2019B. The Series 2019A bears an interest rate ranging from 3% to 5% payable semi-annually beginning on January 1, 2020. The Series 2019B bears an interest rate of 2.4% and 2.5% payable semiannually for bonds maturing in 2026 and 2027, respectively. The 2019 Bonds are payable from the Pledged Funds, which consist primarily of non-ad valorem budgeted and appropriated by the City, the bondholders will not have a lien on or a pledge of the non-ad valorem revenues until such funds are budgeted, appropriated, and deposited into the Debt Service Funds pursuant to the bond resolution. The Schools remit an annual rental fee to the City for the use of the facilities that were constructed by the City (City of Pembroke Pines, Florida Charter Schools Financial Statements for the Fiscal Year Ended June 30, 2021).

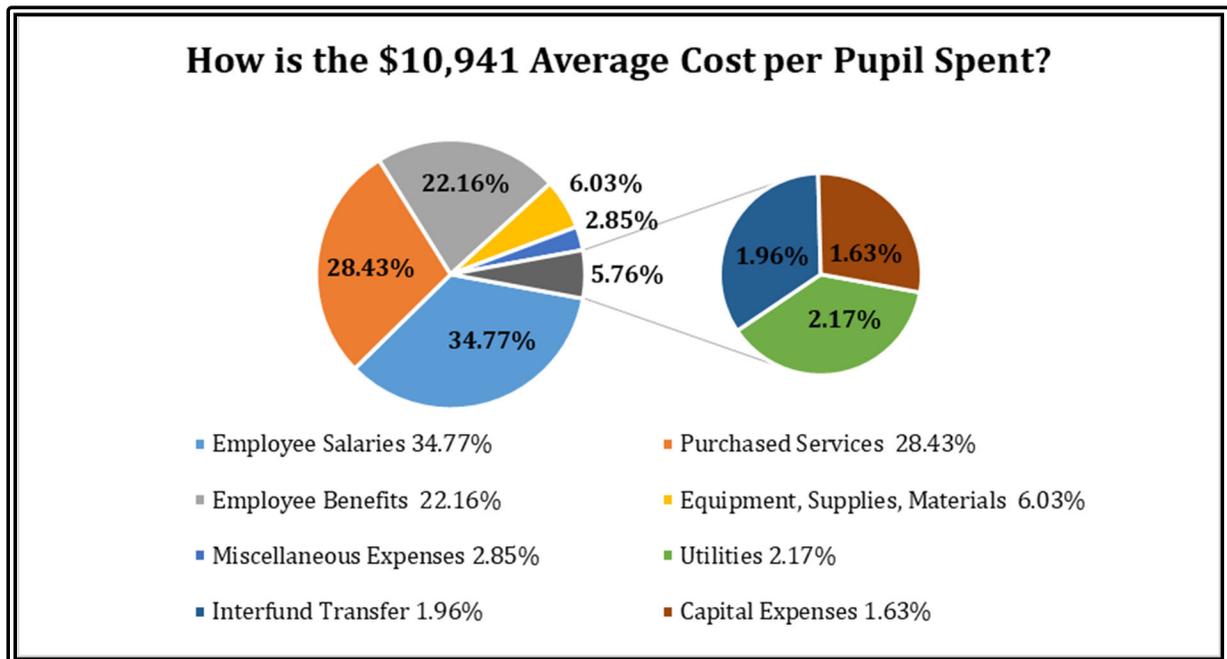
The table shows the 2021-2022 lease payment charged to the different school funds.

Lease Payment			
School/Fund	2021-22 Annual Lease Payment	Number of Campuses	Size of Campus (in sq. ft.)
(170) Elementary Schools	\$ 1,265,702	3	195,481
(173) Pembroke Pines - FSU Element	\$ 565,722	1	57,485
(171) Middle Schools	\$ 1,180,401	2	141,995
(172) Academic Village	\$ 2,899,116	1	223,570
Total	\$ 5,910,941	7	618,531



AVERAGE COST PER PUPIL

To derive the average cost per pupil as it pertains to the PPCS budget, the total operating budget is divided by the projected student enrollment count. For FY 2021-2022, the total operating budget of \$66,019,981 divided by the 6,034 projected student enrollment count results in \$10,941 average cost per pupil. Common factors that can affect the average cost per pupil annually are changes in projected enrollment, increases in staff salaries, various costs of capital expenditure projects, annual CPI increases applied to purchased services, and more importantly, the fluctuating needs of the student population from year to year. As it relates to the average student, the PPCS will spend at least 57 cents of every dollar on instructional staff, instructional support staff and school administration salaries along with the associated employee benefits in the 2021-22 fiscal school year.



Explanation of Categories

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

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

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

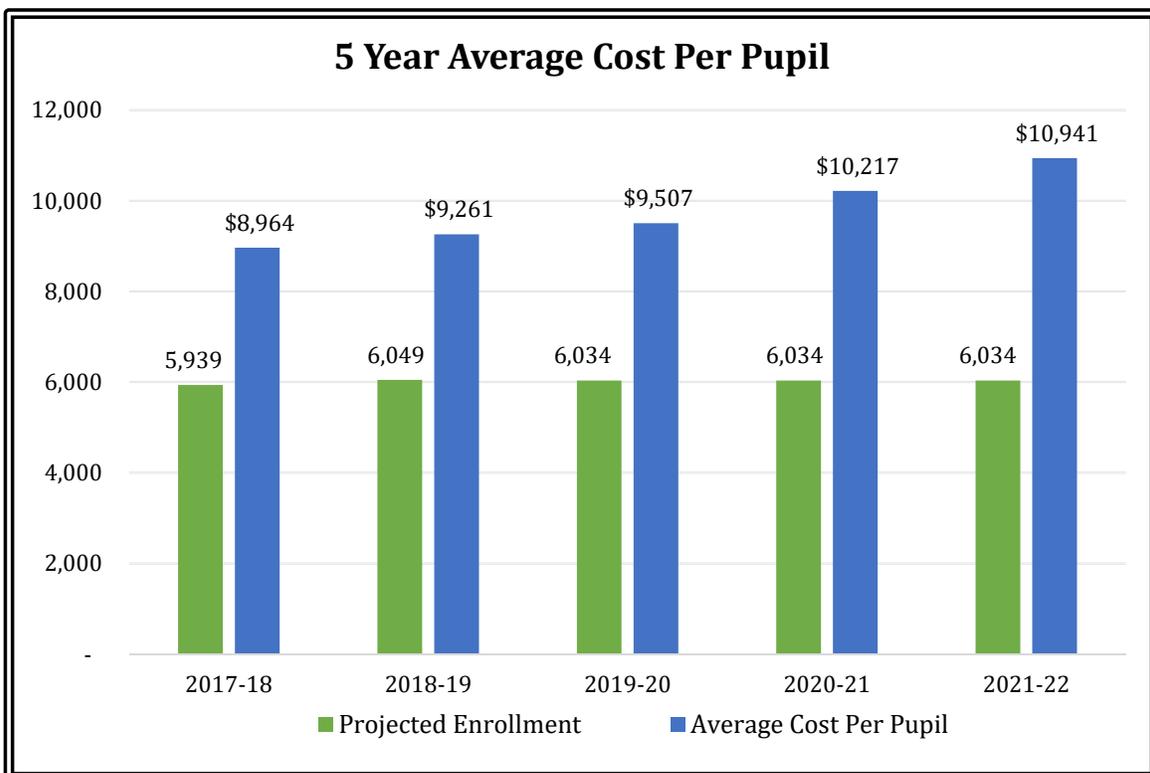
Capital Expenses: Expenditures for the acquisition of fixed assets or additions to fixed assets. The initial purchase price of capital expenses is equal or greater than \$1,000. This includes facility fixtures, computer and technology equipment, and equipment machinery.

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

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

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

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

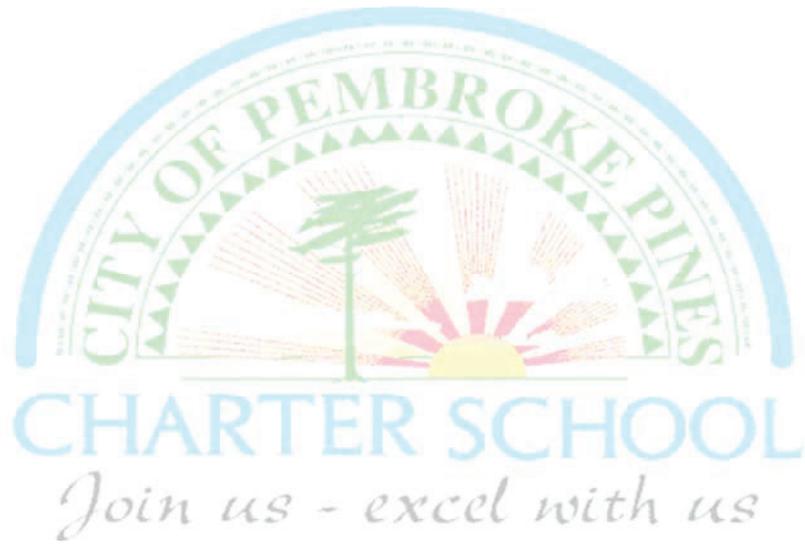


ORGANIZATIONAL SECTION

City of Pembroke Pines Charter Schools



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

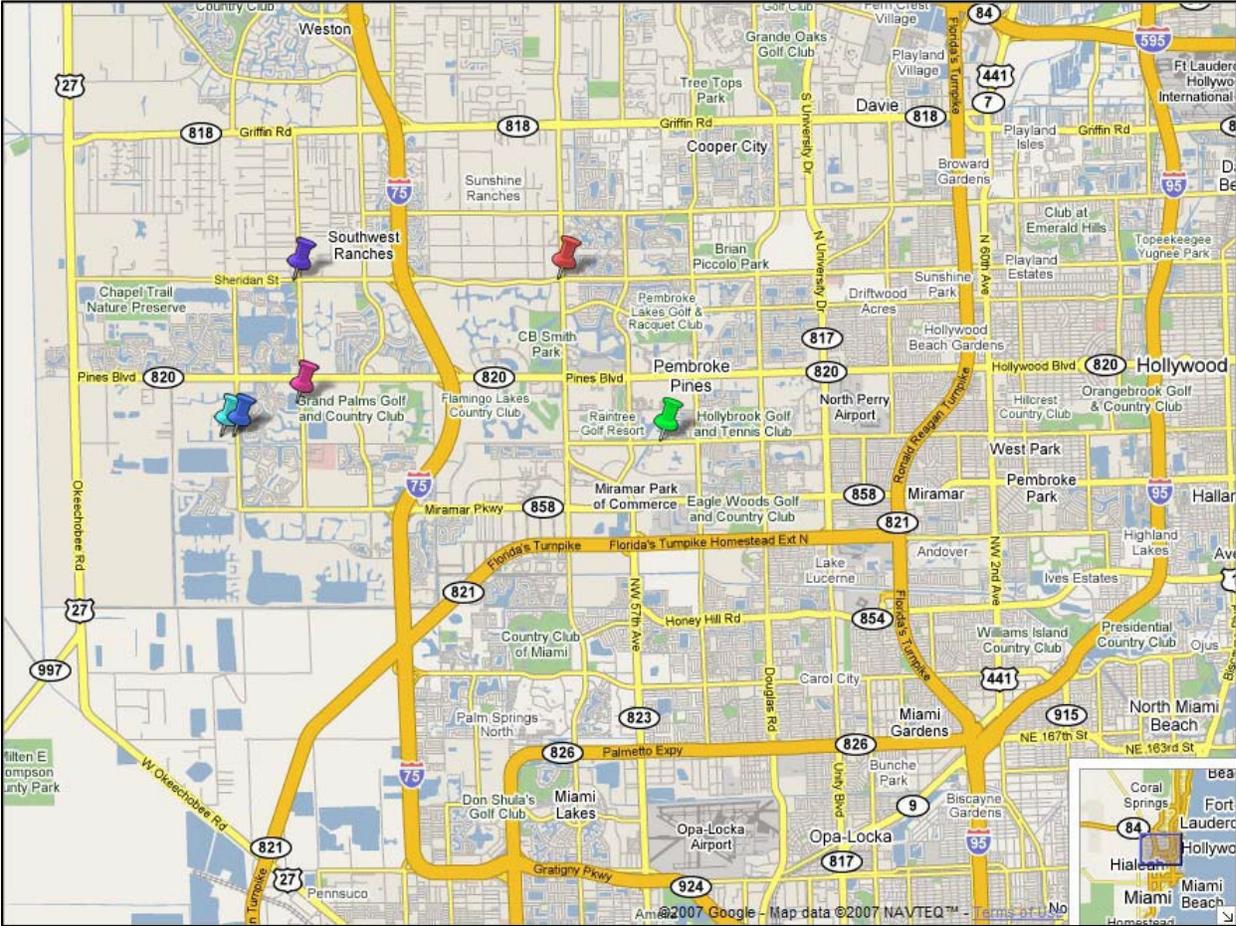


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Pembroke Pines,
Florida



City of Pembroke Pines Charter Schools Locations



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

City of Pembroke Pines, Florida

Community Profile

City Square Miles

34.4

Climate in Fahrenheit (Jan 1945 - November 2021)

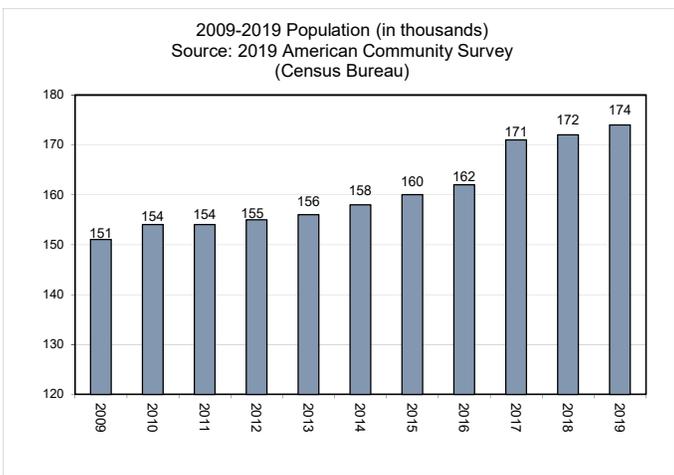
Source: National Oceanic and Atmospheric Administration (Ft. Lauderdale)

Average minimum temperature (F)	67.8°
Average maximum temperature (F)	96.0°
Average annual temperature (F)	75.8°
Average annual precipitation (in.) since 1913	63.75

Racial / Ethnic Composition

Source: 2020 Decennial Census

Hispanic or Latino	49.73%	85,133
White	21.21%	36,313
Black or African American	19.39%	33,188
Asian	5.59%	9,567
Other Race/Two or more races	4.08%	6,977
	100.00%	171,178

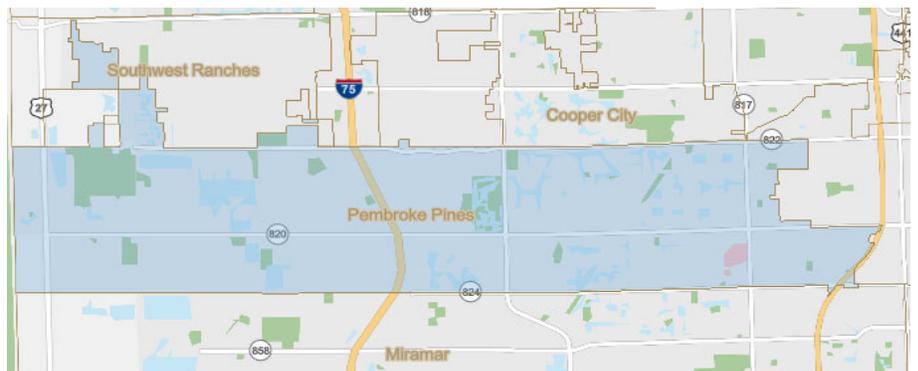
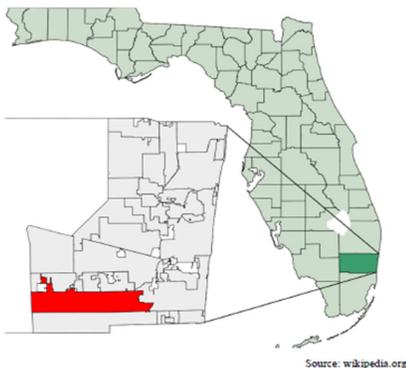


Median Age

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

Location

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



Age Composition

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

Under 5 years of age	10,145	5.84%
5 - 14 years	22,969	13.23%
15 - 19 years	9,837	5.67%
20 - 24 years	9,429	5.43%
25 - 34 years	22,328	12.86%
35 - 44 years	25,959	14.95%
45 - 54 years	22,901	13.20%
55 - 64 years	19,957	11.50%
65 + years	30,066	17.32%
	173,591	100%

Household Tenure (Occupied Housing Unit)

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

Owner-occupied	69.8%	40,042
Renter-occupied	30.2%	17,357
	100%	57,399

Educational Attainment - Population 25 years and over (%)

Source: 2019 American Community Survey (Census Bureau)

Less than High School Diploma	8.06%
High School Diploma	32.70%
Some college, no degree	15.71%
Associates Degree	8.92%
Bachelor's Degree	22.61%
Graduate or Professional Degree	11.99%
	100%

Household Income - In 2019 Inflation-Adjusted Dollars

Source: 2019 American Community Survey (Census Bureau)

Less than \$24,999	17.63%	10,117
\$25,000 - \$49,999	18.08%	10,374
\$50,000 - \$74,999	19.01%	10,909
\$75,000 - \$99,999	15.61%	8,962
\$100,000 +	29.68%	17,037
Median Household Income	\$	67,232

**City of Pembroke Pines, Florida
Community Profile**

Average Household (persons)

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

Gender Composition

Source: 2019 American Community Survey (Census Bureau)

Male	47.2%	82,003
Female	52.8%	91,588
	<u>100%</u>	<u>173,591</u>

Per Capita Income - Using Inflation-Adjusted Dollars

Source: 2019 American Community Survey (Census Bureau)

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

Principal Property Owners (2020 Collection Year)

Source: Broward County Property Appraiser's Tax Roll

	Taxable Assessed Value (in thousands)	% of Total Taxable Assessed Value
JRA HHF Venture LLC	\$ 135,208	0.98%
Pembroke Lakes Mall LTD	124,584	0.90%
IVT Westfork Plaza Pembroke	100,566	0.73%
City Center Gardens I LLC	95,600	0.69%
Bell Fund VI Pembroke Pines SPE	74,883	0.54%
Pembroke Pines Owner LLC	73,000	0.53%
Taplin Falls Ltd.	69,832	0.50%
City Center Gardens II LLC	59,404	0.43%
10101 SW 14 LLC	53,940	0.39%
WRI JT Pembroke Commons LP	51,828	0.37%

Unemployment Rate (%)

Source: US Dept. of Labor Bureau of Labor Statistics for Miami, Ft. Lauderdale and West Palm Beach
Sep-21 4.90%

Principal Employers

Source: Corporate Human Resource Departments (Total Full-Time and Part-Time positions)

Memorial Hospital West	2,070
Broward County Public Schools	1,680
City of Pembroke Pines	1,143
Waste Pro of Florida	614
Walmart	600
AutoNation	400
FPI Security Services	345
South Broward Kidney Assoc PA	300
Target	264
Costco Wholesale Corporation	196



Public/Charter Schools Educational System			
	School	# of Schools	# of Students
Elementary:	Public	9	5,012
	Pines Charter	4	2,599
	Other Charter	7	3,616
Total Elementary School Students			11,227
Middle:	Public	3	3,048
	Pines Charter	3	1,635
	Other Charter	4	2,381
Total Middle School Students			7,064
High:	Public	2	5,188
	Pines Charter	1	1,800
	Other Charter	3	2,829
Total High School Students			9,817
Total Students in Pembroke Pines			28,108

THE PEMBROKE PINES CHARTER SCHOOL SYSTEM INNOVATION EDUCATION

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

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

PPCS Accomplishments

- We are a fully accredited charter school system through AdvancEd, earned in March 2012 and renewed in 2017-18.
- In 2007, our charter schools were named among the National Charter Schools of the Year by the Center for Education Reform.
- In 2017, our system was recognized by the Florida Department of Education (FDOE) as 'Schools of Excellence', a three year designation.
- Earned and maintains the FDOE Designation of 'High Performing Charter School System'.
- City of Pembroke Pines Charter Elementary schools and Middle schools have been A-Rated for the past 19 years; the AVCS for 12 years, and FSU Elementary 16 years.
- The Pembroke Pines Middle schools and FSU Elementary were designated a National Blue Ribbon School of Excellence by the FDOE in 2009 and 2015, respectively, the highest accolade a school can receive.
- High School graduation rate above 97% since 2016-2017.

Building Sustainability through Innovation

The City of Pembroke Pines is cognizant of their fiduciary responsibility to the PPCS, and recognizes that innovation is essential to ensure long-term viability. The City established a number of alternative income strategies which allow them to deliver service programs to its community and local businesses, while dually providing additional financial resources to the charter schools to help them cope with budget constraints.

Facility Rental Program: Dedicated to improving the quality of life of to its Pembroke Pines community, the City offers a wide range of service programs which include accessible facilities to residents and businesses. Charter school classrooms, cafeterias, and an on-grounds cultural

arts theater and sports facility at the Academic Village, are available for rent during non-school hours through the City's facility rental program. Currently, various after school programs, home owners associations, community churches, and youth sports programs rent charter school facilities to provide services to its patrons. The facility rental program is managed by City departments, and income earned through the program are resourced back to the charter schools and recorded in the school Rental-City Recreation Programs and Rental –City Facilities revenue accounts. For FY 2021-2022, the schools project to earn \$612,821 from these revenue streams.

Early Development Centers: The City also runs two Early Development Centers (EDCs) that offer full-week, fee-based child care education programs to families, and the net income earned is recorded in the 171- Middle School Transfer from General Fund account. For FY 2021-2022 schools do not anticipate income from this revenue stream because of reduced enrollment at the EDCs attributable to COVID-19, but expect to receive these revenues in post-pandemic future years.

Cell-Tower Rental Program: Telecommunication corporations rent space on school buildings for cell phone towers, and the money raised from this program goes back to the charter schools. Cell phone tower leases are expected to bring approximately \$307,864 to the schools in FY 2021-2022.

Contributions: Annual fundraising events, such as the Mayor's Golf Tournament and Taste of Pines, are held by the City, with 100% of the net revenues going to the PPCS to support them with operational needs. The Pembroke Pines Charter School Foundation, a non-profit 501(c)(3) fundraising organization, raises funds for the PPCS through fundraising events, corporate sponsorships, and through its parent-led Support our Schools (SOS) fundraising campaign. The charter schools expect \$524,500 from this funding stream in FY 2021-2022.

Before/After School Programs: The PPCS provide before-care and after-care services for students that need care beyond normal school hours. Income generated from this fee-based program is recorded in the school Before & Afterschool Education accounts, and the schools project to earn \$1,174,250 from this revenue stream in FY 2021-2022.

In-House Transportation and FSU Activity Fee: To supplement State transportation funding for students, the charter school bus fleet is made available for rental to customers during downtime and non-school hours for a fee of \$60 per hour. Additionally, FSU Elementary is a designated lab school, which allows the school to charge a student activity and service fee. The 2021-2022 FSU activity fee is \$300 per student, with discounts provided to students that qualify for free and reduced meals through the National School Lunch Program. The PPCS expects to earn \$179,221 for the 2021-2022 school year.

In the following pages you will meet our school principals and learn about PPCS humble beginnings, accomplishments and student achievement goals, all of which contribute to the PPCS' success as a charter school system.

PEMBROKE PINES CHARTER ELEMENTARY SCHOOL

Pembroke Pines Charter Elementary School has three sites located at:



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



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



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

Summary of Revenues and Expenditures for School Fund 170

Revenues

Function	2021-22 Budget
Intergovernmental Revenue	\$ 18,213,624
Charges for Services	926,555
Investment Income	15,000
Rental Revenue	135,719
Miscellaneous Revenues	182,102
Other Non Revenues	668,320
Total Elementary School Revenues	\$ 20,141,320

Expenditures

Function	2021-22	East	West	Central
K-3 Basic	\$ 6,964,146	\$ 2,533,358	\$ 2,203,017	\$ 2,227,771
4-8 Basic	3,526,957	1,353,201	1,077,246	1,096,510
Exceptional Student Program	819,562	288,678	261,861	269,023
Substitute Teachers	137,241	65,071	24,846	47,324
School /Other	36,678	17,747	13,015	5,916
Guidance Services	322,291	102,609	103,233	116,449
Health Services	276,976	211,213	45,073	20,690
Instruct Media Services	303,200	114,506	133,366	55,328
Instructional Staff Training services	35,846	14,304	13,246	8,296
Board	13,476	4,492	4,492	4,492
General Administration	13,392	4,464	4,464	4,464
School Administration	1,669,164	697,135	441,720	530,309
Office of Innovative Learning	87,600	31,232	28,162	28,206
Food Services	1,004,263	380,449	285,057	338,757
Pupil Transfer Services	670,825	242,457	214,184	214,184
Operation of Plant	3,192,959	1,303,852	850,383	1,038,724
Child Care Supervision	508,819	172,424	157,819	178,576
Transfer Out to Middle School	557,925	-	-	-
Total Elementary School Expenditures	\$ 20,141,320	\$ 7,537,192	\$ 5,861,184	\$ 6,185,019

PRINCIPALS' MESSAGE

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

At PPCES, a staff of 237.24 (131.24 full-time and 106 part-time) employees work diligently to meet the needs of every child. The elementary schools employ 112.99 teachers and 1 P/T certified teacher, of whom 39 have Master's degrees and three have Educational Specialist degrees. Each teacher must meet certification criteria as established by the State of Florida. Three curriculum specialists are on staff to ensure compliance with the Florida State Standards and Next Generation Sunshine State Standards, to assist in the development and implementation of innovative programs to increase student achievement, and to train teachers on the latest educational programs. Additionally, there are 48 part-time teacher assistants.

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

For the 2021-2022 school year, the majority of the 1,900 student population reside in Pembroke Pines and the surrounding communities of Pembroke Pines, including neighboring Miramar. The student population is diverse and the demographic breakdown is roughly 55.75% White, 24.54% African American, 0.37% Pacific Islander, 11.55% Asian, 7.58% Multiracial and 0.21 % Native American, of which 54.32% are Hispanic.

Suspension of face-to-face instruction in schools during the COVID-19 pandemic has led to concerns about consequences for students' learning. During the 2020-2021 school year, PPCSS implemented a blended learning model, with some students learning in person and others virtually. This model afforded flexibility to families, while the schools continued to provide equitable instruction. Although this model addressed the imminent needs of families at the time, it did create challenges for educators supporting virtual and in-person learning simultaneously. In addition, there were also significantly lower numbers of students who took the various standardized tests (FSA & EOC). As a result, the learning gains data reflects lower scores across our system, the county, the state and the nation.

PPCES developed the Student Assistance Program (SAP) to support our youth's mental health. This program offers individual therapy services delivered by a licensed psychologist and a

mental health therapist. Clinicians utilize EBTs (e.g., CBT, Solution-Focused Therapy, TF-CBT, Behavioral Therapy, etc.) based on student presenting problems. Students identified with clinically elevated mental health concerns (based on the BASC-3-BESS screener) are provided with weekly individual therapy services. After obtaining parent consent, an intake is conducted and a tailored treatment plan is created for the student. Individual therapy sessions are provided on site, 30 minutes each week. Students will continue to receive individual therapy services until treatment plan goals/objectives are met and/or the student demonstrates a decline in clinical elevations on the BASC-3-BESS.

ACCOMPLISHMENTS

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

For 19 consecutive years, PPCES has earned an **A rating** based on student achievement on Florida's standard based assessments; currently the Florida Standards Assessment (FSA). In the 2014-15 school year, Florida State Standards, a new student assessment and school accountability system was implemented. Schools transitioned from administering the FCAT 2.0 assessments to the new Florida Standards Assessments (FSA) for English, Language Arts (ELA), and Math to students. Current performance measures indicating proficiency show that 78% of 3rd-5th grade students scored at or above grade level proficiency on the 2020-2021 ELA FSA, 61% of 3rd-5th grade students scored at or above grade level proficiency on the 2020-2021 Math FSA, and 63% of 5th grade students scored at or above grade level on the 2020-2021 Florida Standards Science Assessment (FSSA), formerly known as Science FCAT 2.0.

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

SUMMARY

The PPCES is committed to the establishment of a school community that meets the needs of its diverse population. Educational programs focus on the academic achievement and socio-cultural development as outlined in the school's mission statement. The academic program is supported by parental and community involvement. Parents actively volunteer in activities throughout the school year. There are currently 1,900 students enrolled for the 2021-22 school year.



East Campus Administration

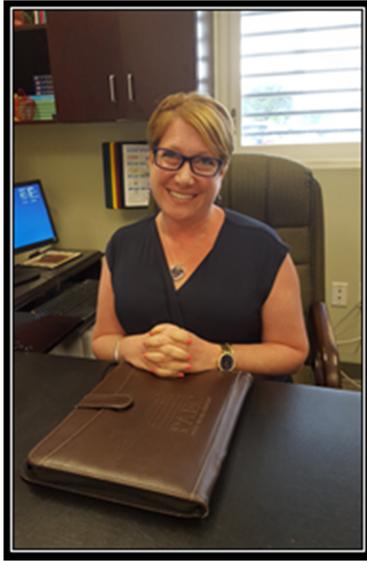


West Campus Administration



Central Campus Administration

PEMBROKE PINES-FLORIDA STATE UNIVERSITY CHARTER ELEMENTARY SCHOOL



Dr. Lisa Libidinsky, Principal



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

Summary of Revenues and Expenditures for School Fund 173

Revenues

Function	2021-22 Budget
Intergovernmental Revenue	\$ 7,656,719
Charges for Services	381,465
Investment Income	8,500
Rental Revenue	37,050
Miscellaneous Revenues	65,238
Other Non Revenues	721,297
Total FSU Elementary Revenues	\$ 8,870,269

Expenditures

Function	2021-22
K-3 Basic	\$ 2,503,942
4-8 Basic	1,236,713
Intensive English/ESOL	4,755
Exceptional Student Program	857,090
Substitute Teachers	47,324
School/Other	15,381
Guidance Services	130,058
Health Services	171,762
Instruct Media Services	92,797
Instructional Staff Training services	18,046
Board	4,492
School Administration	750,165
Office of Innovative Learning	192,200
Food Services	351,116
Operation of Plant	1,745,592
Child Care Supervision	191,807
Total FSU Elementary Expenditures	\$ 8,870,269

PRINCIPAL'S MESSAGE

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

The Pembroke Pines-Florida State University Charter Elementary has 95.59 staff members, of which 55.59 are full-time and 40 are part-time. Of that staff, there are 44.34 teachers, of which 14 have a Master's degree, two have specialist degrees, one has a Doctoral degree, and two have obtained National Board Certification. The students are admitted to the school through a thorough lottery process that is based on ethnicity, socio-economic status, and gender, resulting in a diverse population. The school tries to maintain target population percentages based on the demographics of Broward County. The demographics of the current student population is approximately 56.07% White, 30.49% Black/African American, 5.06% Asian, .29% American Indian/Alaskan Native, 1.01% Native Hawaiian/Pacific Islander, and 7.08% 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.

Suspension of face-to-face instruction in schools during the COVID-19 pandemic has led to concerns about consequences for students' learning. During the 2020-2021 school year, PPCSS implemented a blended learning model, with some students learning in person and others virtually. This model afforded flexibility to families, while the schools continued to provide equitable instruction. Although this model addressed the imminent needs of families at the time, it did create challenges for educators supporting virtual and in-person learning simultaneously. In addition, there were also significantly lower numbers of students who took the various standardized tests (FSA & EOC). As a result, the learning gains data reflects lower scores across our system, the county, the state and the nation.

ACCOMPLISHMENTS

The Pembroke Pines- Florida State University was named a 2015 National Blue Ribbon School. This award is the highest national award a school can receive and is presented to schools that have continually been models of excellence in education. In 2007, our Charter Schools' were named by the Center for Education Reform (CED) as one of the **2007 National Charter Schools of the Year**. Additionally, the Pembroke Pines-Florida State University Charter Elementary School, along with the charter school system as a whole, was one of the major components cited by the City of Pembroke Pines for the prestigious **All America City Award** received in 2004. In 2017, the schools were named a **School of Excellence** by the Florida Department of Education. In 2021, Niche, a national school ranking website, ranked the FSU Elementary Charter School **number one in the category of Best Public Elementary School in Broward County, number**

two in the category of Best Charter Elementary Schools in Florida, and number 5 in the category of Best Public Elementary Schools in Florida.

Since the school's inception in 2003, FSU Elementary has earned an **A rating** based on student achievement on Florida's standard based assessments; currently the Florida Standards Assessment (FSA), implemented in the 2014-15 school year. Schools transitioned from administering the FCAT assessments to the new FSA for English, Language Arts (ELA), and Math to students. Of the performance measures currently available, 79% of 3rd-5th grade students scored at or above grade level on the 2020-2021 ELA FSA, 69% of 3rd-5th grade students scored at or above grade level on the 2020-2021 Math FSA and 53% of 5th grade students scored at or above grade level on the 2020-2021 Florida Standards Science Assessment (FSSA), formerly known as Science FCAT 2.0.

SUMMARY

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



PEMBROKE PINES CHARTER MIDDLE SCHOOL

Pembroke Pines Charter Middle School has two sites located at:



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

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

Summary of Revenues and Expenditures for School Fund 171

Revenues

Function	2021-22 Budget
Intergovernmental Revenue	\$ 12,313,805
Charges for Services	11,550
Investment Income	670
Rental Revenue	242,398
Miscellaneous Revenues	129,176
Interfund Transfers	1,295,296
Other Non Revenues	447,099
Total Middle School Revenues	\$ 14,439,994

Expenditures

Function	2021-22	West	Central
4-8 Basic	\$ 7,810,738	\$ 3,664,098	\$ 4,146,640
Intensive English/ESOL	2,608	1,108	1,500
Exceptional Student Program	763,320	356,646	406,674
Substitute Teachers	76,770	29,446	47,324
School/Other	47,324	23,662	23,662
Guidance Services	275,173	149,660	125,513
Health Services	122,802	80,315	42,487
Instruct Media Services	249,342	193,111	56,231
Instructional Staff Training services	30,705	17,530	13,175
Board	8,984	4,492	4,492
General Administration	9,410	4,705	4,705
School Administration	1,134,576	541,028	593,548
Office of Innovative Learning	85,958	28,323	57,635
Food Services	795,557	421,520	374,037
Pupil Transfer Services	473,232	232,536	240,696
Operation of Plant	2,518,369	1,436,886	1,081,483
Athletics	35,126	17,688	17,438
Total Middle School Expenditures	\$ 14,439,994	\$ 7,202,754	\$ 7,237,240

PRINCIPALS' MESSAGE

The City of Pembroke Pines is proud to have two middle school campuses to support its feeder pattern. Pembroke Pines Charter Middle School (PPCMS) enrolls a total of 1,335 students in grades 6th-8th. The demographic breakdown is approximately 56.96% White, 27.06% African American, and 4.78% Multi-racial, 0.37% Pacific Islander, 10.31% Asian, and .52% American Native, of which 49.33% are Hispanic. The philosophical framework of the middle school concept is to provide the opportunity for each child to grow to his/her maximum potential. The school is committed to the establishment of a school community that meets the needs of its diverse student population. The school is accredited by the Southern Association of Colleges and Schools. The initial accreditation was received in January 2002 and in March of 2012 received a Pembroke Pines Charter Schools System Accreditation. During the 2017-18 school year, the Pembroke Pines Charter School received our AdvancEd renewal accreditation. Moving forward, the system will resume with its continuous improvement process in alignment with the Cognia standards and recommendations.

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

A staff composed of 94.92 full-time and 6 part-time employees work diligently to meet the academic and social needs of each child. The middle school employs 78.67 full-time teachers, of whom 34 have Master's degrees, three have an Educational Specialist degree, two have Doctoral degrees, and two have achieved National Board Certification. Each teacher must meet certification requirements as established by the Florida Department of Education. Two Guidance Counselors provide services and support to students. A full-time Exceptional Student Education department includes two ESE Directors, five facilitators, and one speech therapist. Each campus has a media center and staffed media specialists who provide services to teachers and students. Two curriculum specialists are on staff to assist in the development and implementation of innovative programs to increase student achievement. Additionally, there are two full-time and five part-time teacher associates supporting the teaching and learning process.

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

Suspension of face-to-face instruction in schools during the COVID-19 pandemic has led to concerns about consequences for students' learning. During the 2020-2021 school year, PPCS implemented a blended learning model, with some students learning in person and others virtually. This model afforded flexibility to families, while the schools continued to provide equitable instruction. Although this model addressed the imminent needs of families at the time, it did create challenges for educators supporting virtual and in-person learning simultaneously. In addition, there were also significantly lower numbers of students who took the various standardized tests (FSA & EOC). As a result, the learning gains data reflects lower scores across our system, the county, the state and the nation.

ACCOMPLISHMENTS

In 2009, PPCMS was named a **National Blue Ribbon School of Excellence** by the U.S. Department of Education. This award is the highest national award a school can receive and is presented to schools that have continually been models of excellence in education. The Center for Educational Reform named PPCMS a **National Charter School of the Year** in 2007. In 2017, the schools were named a **School of Excellence** by the Florida Department of Education. Niche, a national school ranking website, designated the PPCMS teachers as the **Best Public Middle School Teachers in Broward County in 2019**. Additionally, Niche ranked the PPCMS **number 5 in both Best Public Middle School and Best Charter Middle School in Broward County in 2021**.

For 19 consecutive years, PPCMS has earned an **A rating** based on student performance on Florida's standard based assessments, currently the Florida Standards Assessment (FSA). Since the transition to the Florida Standards Assessment in the 2014-15 school year for English Language Arts (ELA), and Mathematics, the students at PPCMS have performed at the highest levels. Current performance measures indicating proficiency show that 77% of students in grades 6, 7, and 8 scored at or above proficiency level 3 on the 2020-2021 ELA FSA assessment. Of those not in the 25th percentile, 62% demonstrated learning gains and 45% of students in grades 6, 7 and 8 in the lowest 25th percentile demonstrated learning gains. In the 2020-2021 Mathematics FSA, 68% of students in grades 6, 7 and 8 scored at or above proficiency level 3. Of those not in the 25th percentile, 40% demonstrated learning gains, and 36% of students in grades 6, 7 and 8 in the lowest 25th percentile demonstrated learning gains. The percentage of students demonstrating proficiency at level 3 or above on the Florida Standards Science Assessment (FSSA), formerly known as Science FCAT 2.0, was 69%. In the Geometry End-of-Course (EOC) Assessments, 90% of the students demonstrated proficiency at level 3 or above and in the Algebra I EOC, 80% of students' demonstrated proficiency at level 3 or above. Additionally, 83% of students scored at or above proficiency (level 3) on the Civics End-of-Course Exam (EOC). In 2020-2021, 90% of students demonstrated proficiency at level 3 or above in the Biology End-of-Course (EOC), and 69% of the students demonstrated proficiency at level 3 or above in the FSSA Science Assessment. 82% of students in Computer Technology Education (CTE) courses passed the Microsoft Industry Certification Exams.

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

AWARDS

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

PEMBROKE PINES CHARTER MIDDLE SCHOOL CURRICULUM OVERVIEW

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



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

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

SUMMARY

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



PEMBROKE PINES ACADEMIC VILLAGE CHARTER SCHOOL



Peter Bayer, Principal



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

Summary of Revenues and Expenditures for School Fund 172

Revenues

Function	2021-22 Budget
Intergovernmental Revenue	\$ 21,273,393
Charges for Services	33,901
Investment Income	11,000
Rental Revenue	505,518
Miscellaneous Revenues	195,483
Interfund Transfers	-
Other Non Revenues	549,103
Total High School Revenues	\$ 22,568,398

Expenditures

Function	2021-22
4-8 Basic	\$ 1,503,765
9-12 Basic	8,789,136
Exceptional Student Program	554,941
Vocational 6-12	251,747
Substitute Teachers	76,902
School/Other	29,578
Guidance Services	753,443
Health Services	177,858
Instruct Media Services	155,965
ESE Specialist	102,259
Instructional Staff Training Services	19,329
Board	4,492
General Administration	14,979
School Administration	1,473,627
Office of Innovative Learning	88,180
Food Services	982,875
Pupil Transfer Services	779,180
Operation of Plant	5,685,343
Athletics	379,441
Transfer Out to Middle School	737,371
Total High School Expenditures	\$ 22,568,398

PRINCIPAL'S MESSAGE

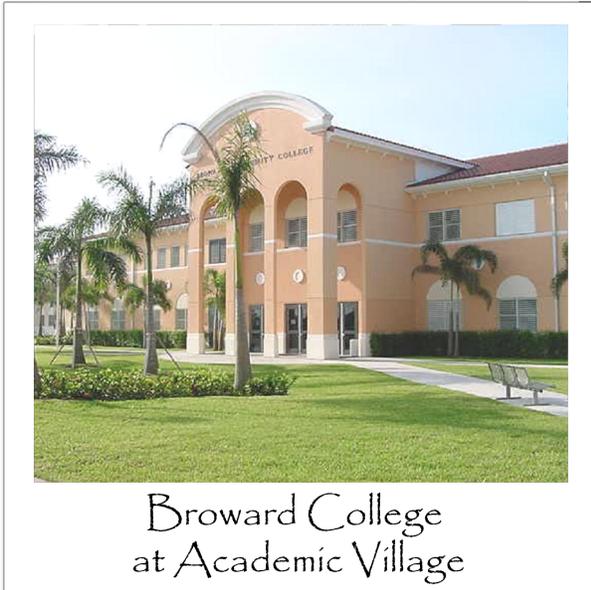
Pembroke Pines Charter High School (PPCHS) opened its doors in August of 2000 as the culminating component of one of the nation's first K-12 city-run charter school systems. From its inception, PPCHS established a strong educational mission embracing college preparation for its students, and as such, became the first fully accredited charter high school in the state of Florida. In May 2014, the City of Pembroke Pines amended its PPCHS charter school agreement with the School Board of Broward County to incorporate the expansion of its grades of service to now serve grades 6-12. Beginning school year 2014-15, the former Pembroke Pines Charter High School, presently titled Academic Village Charter School (AVCS), welcomed the addition of 300 newly enrolled middle school students to its high school student population, bringing the AVCS' total enrollment to 2,015 students. In the 2018-19 school year, the AVCS added an additional 85 students to its high school population increasing the enrollment to 2,100 students overall. Enrollment remains at 2,100 students for the 2020-21 school year. The Pembroke Pines Charter School System is dedicated to meeting high standards and implementing a process of continuous improvement. The AVCS was first accredited by the Southern Association of Colleges and Schools in January 2002 and accreditation was renewed in 2007. In March 2012, the Pembroke Pines Charter Schools System as a whole also received accreditation. Most recently, the system successfully renewed its accreditation in January of 2018. Moving forward, the AVCS will resume with its continuous improvement process in alignment with the Cognia standards and recommendations.

With a staff of 131.25 employees, the AVCS employs 108 teachers, one ESE Specialist, five ESE Facilitators, and two Behavioral Specialists; of which 45 have a Master's degree, six have an Educational Specialist degree, three have earned Doctoral degrees, and two have obtained National Board Certification. The AVCS draws students throughout all of Broward County. For the 2020-2021 school year, the majority of the student population resided in the surrounding community of Pembroke Pines and neighboring Miramar. The student population is diverse. Our demographic breakdown is roughly 63.70% White, 22.03% African American, 0.33% Pacific Islander, 8.90% Asian, 4.42% Multi-racial and .62% American Native, of which 47.81% are Hispanic.

ACADEMIC VILLAGE CAMPUS HISTORY

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

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



Broward College
at Academic Village

high school athletic programs. In August of 2013, the Academic Village Charter School unveiled a new state-of-the-art multi-sport stadium. The campus houses the *Susan B. Katz Memorial Auditorium*, a 450-seat auditorium shared by the high school and other city partners. This facility is a community theatre with a primary focus on the celebration of diversity in this community. The city also uses the school facilities to host summer camp programs.

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

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

ACCOMPLISHMENTS

In 2020-21, schools administered the newly established Florida Standards Assessments (FSA) for English, Language Arts (ELA), and Math to students for the fourth year. Of the performance measures available for AV middle school students, % of AV middle school students scored at or above proficiency level 3 on the 2020-2021 ELA FSA, 65% of AV middle school students scored at or above proficiency level 3 on the Math FSA, 64% of AV middle school students scored at or above proficiency level 3 on the 2020 Florida State Science Assessment (FSSA), 94% of AV middle school students scored at or above proficiency level 3 on the Civics End of Course (EOC) exam, 100% of AV middle school students scored at or above proficiency level on the Geometry EOC exam and 94% of AV middle school students scored at or above proficiency level 3 on the Algebra I EOC exam.

Of the performance measures available for AV high school students, 82% of 9th and 10th grade students scored at or above proficiency level 3 on the ELA FSA, 58% of AV high school students scored at or above proficiency level 3 on the Algebra I EOC exam, 59% of students scored at or above proficiency level 3 on the Geometry exam, 70% of scored at or above proficiency level 3 on the Biology EOC exam and 74% of AV high school students scored at or above proficiency level 3 on the US History EOC exam.

According to the 2020-21 Florida High School Graduation Rates Report, the Pembroke Pines Charter High School had a 100% graduation rate.

Recently, Niche ranked the Academic Village middle school as the **#1 charter middle school in the greater Miami area**. Additionally, Niche the Academic Village High School ranked as one of **the top 150 charter high schools in Florida**, and also nationally ranked as one of the **top 150 charter high schools in the country**.



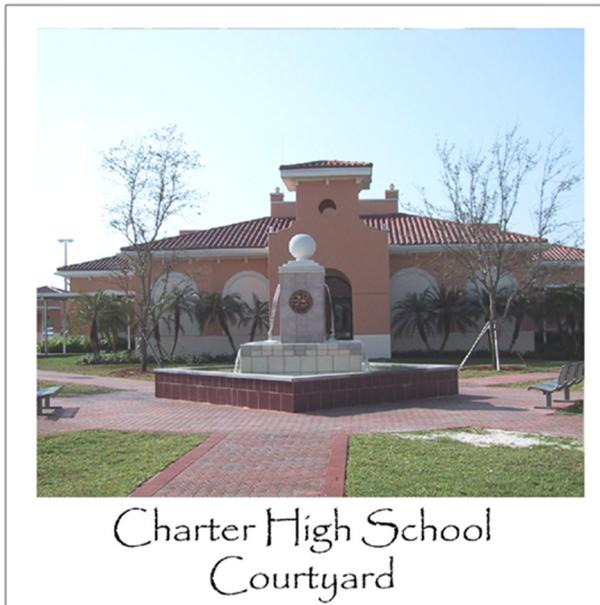
In addition to being a recipient of the **2007 National Charter School of the Year**, the Academic Village Campus, along with the charter school system as a whole, was one of the major components cited by the City of Pembroke Pines for the prestigious **All America City Award** received in 2004. In 2017,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

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

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

and resources to maintaining a significant familial relationship with our student's parents as well as with our total school community.

"Let's Teach Our Children Well!" consists of two initiatives. First, we have expanded our parent workshop series through the Office of Innovative Learning. Our parent workshops have moved to an online format allowing access to important information for families from all campuses during the pandemic. Sessions are offered by PPCSS teachers, guidance, and administrators as well as community partners on topics ranging from information about the Florida Standards Assessment (FSA) to college planning, curriculum, drug abuse, and social media safety. The second component of "Let's Teach Our Children Well!" is AVCS' Read and Learn program. This program is specifically designed for parents who are unable to attend the parent workshops and are still interested in learning how to partner with the school to help their students be the best they can be.



CURRICULUM

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

SUMMARY

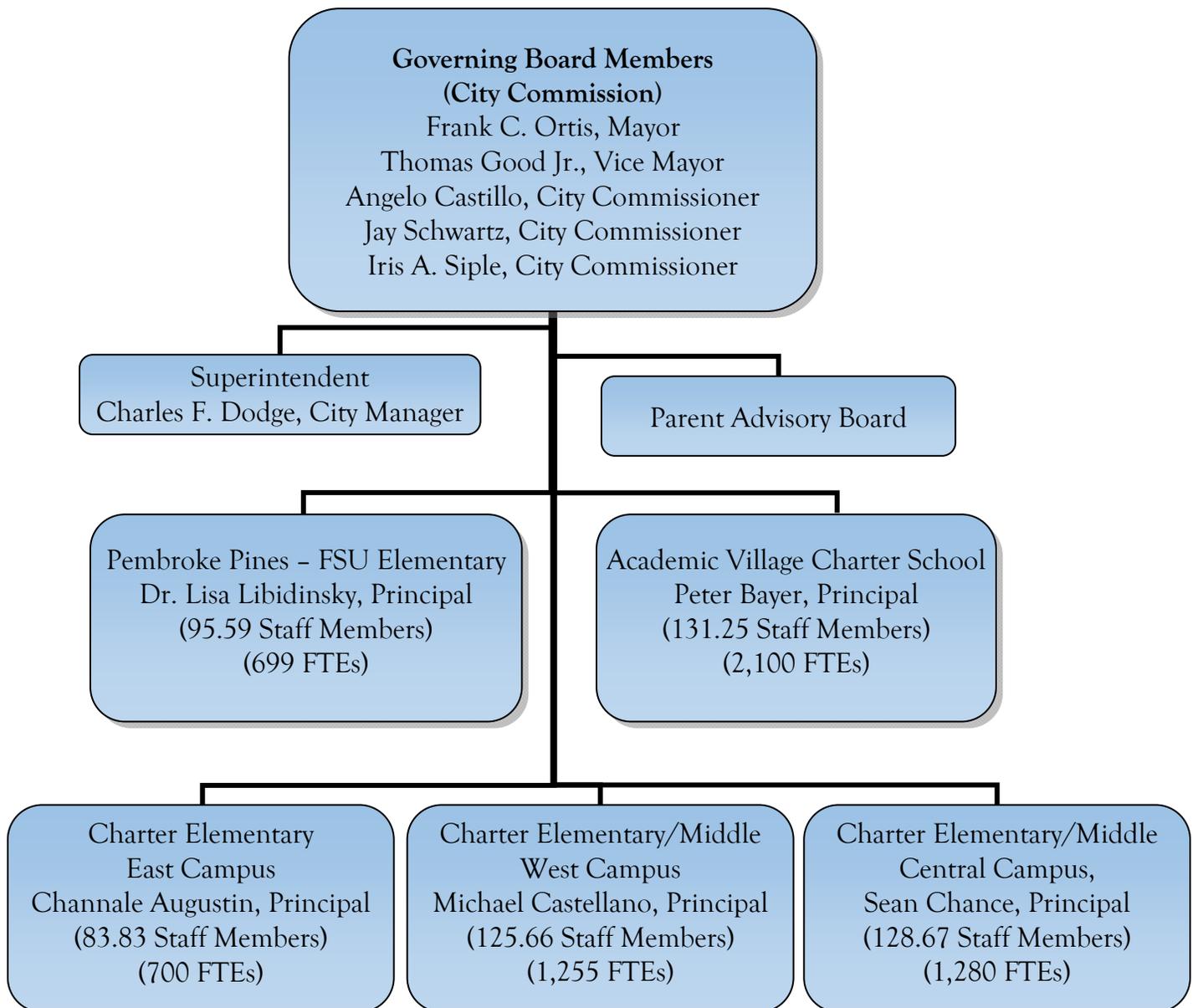
In order to further maximize the academic performance of all of our students, the AVCS maintains no more than 22 students in each AV middle school student classroom and no more than 25 students in each AV high school student classroom to ensure that no student "falls through the cracks". Our Homeroom Clubs Program provides personalization to each student as they proceed through high school experience supported by the same Teacher Advisor throughout 9-12th grades; our Parent Education Program "Let's Teach Our Children Well!" directly engages parents as partners in their student's education; up front exposure to curriculum options and performance expectations at both the honors and regular level gives students critical information to make informed decisions about their achievement options; and classrooms which embrace instructional strategies that encourage active learning and peer

collaboration such as cooperative learning, Socratic Seminars, and project based learning create learning relationships not only between teacher and student but among students as well. Along with the unique partnerships of the Academic Village Campus, the City of Pembroke Pines has created a one of a kind charter school on the cutting edge of education!



City of Pembroke Pines Charter Schools

CHARTER SCHOOL ORGANIZATIONAL CHART



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

OUR VISION

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

OUR MISSION

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

OUR PURPOSE

Empowering Students for the Possibilities of Tomorrow!

OUR CORE BELIEFS

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



City of Pembroke Pines

170 Fund - Charter Elementary School

Mission

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

Purpose Statement

Empowering Students for the Possibilities of Tomorrow!

Theme

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

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

Cultural Responsiveness - Students will utilize their cultural knowledge and skills to explore, understand, and appreciate values, beliefs, and perceptions in a diverse learning environment. PPCS has a dedicated Equity Liaison Team to assist campuses in ensuring that learning experiences are relevant to all students.

Human Resources- Pembroke Pines Charter Schools will organize staff development across campuses focusing on the horizontal and vertical alignment of our curriculum as well as the continued implementation of the Florida State Standards, the transition to the new B.E.S.T standards, and the Next Generation Sunshine State Standards. Ongoing system wide professional development and technical curricular support continues through the Office of Innovative Learning (OIL).

Office of Innovative Learning - Pembroke Pines Charter Schools will organize staff development across campuses with a primary focus on implementing innovative instructional practices. Positions have been added to ensure that software support is available to all schools. In addition, the department has led the new implementation of FOCUS, the system's new student information system, providing professional development for all faculty, staff and administrators. Also, OIL has provided support to families by providing the Jaguar Pointers Series. These workshops have been established to provide families with resources for safety and security, mental health, and academic success.

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

City of Pembroke Pines

170 Fund - Charter Elementary School

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

Goals

ELA - By May 2022, given attention to research-based instructional strategies, 100% of students in grades K, 1, and 2 will demonstrate a progression of their reading skills on a state approved progress monitoring tool.

ELA - By May 2022, the percentage of students in grades 4 and 5 (not in the lowest 25% percentile) demonstrating gains will increase from 61% to 64%.

ELA - By May 2022, the percentage of students in grades 4 and 5 scoring in the lowest 25% percentile and demonstrating gains will increase from 52% to 55%.

ELA- By May 2022, the percentage of students scoring a Level 3 or above on the English Language Arts Florida Standards Assessment in grades 3, 4 and 5 will increase from 78% to 81%.

Mathematics - By May 2022, given attention to research-based instructional strategies, 85% of students in grades K, 1 and 2 will score at or above proficiency on the I-Ready Math Diagnostic AP3.

Mathematics - Mathematics - By May 2022, the percentage of students scoring Level 3 or above on the Mathematics Florida Standards Assessment in grades 3, 4 and 5 will increase from 61% to 64%.

Mathematics - By May 2022, the percentage of students in grades 4 and 5 (not in the lowest 25% percentile) demonstrating gains will increase from 38% to 41%.

Mathematics - By May 2022, the percentage of students in grades 4 and 5 scoring in the lowest 25% percentile and demonstrating gains will increase from 21% to 24%.

Science - By May 2022, the percentage of students scoring Level 3 or above on the Florida Standards Science Assessment in grade 5 will increase from 63% to 66%.

Major Functions and Activities

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

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

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

City of Pembroke Pines

170 Fund - Charter Elementary 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 other incentives. Students also participate in a school-wide anti-bullying policy. Counselors integrate lessons throughout the school year and students participate in national and district anti-bullying awareness campaigns.

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

Principal's Honor Roll - Following Covid-19 guidelines, some in person events have been suspended, modified or moved to a virtual environment. This program recognizes students for achieving all A's on their report card and maintaining excellent conduct. The students participate in a student-only recognition ceremony and parents participate virtually.

Multicultural Night - Following Covid-19 guidelines, some in person events have been suspended, modified or moved to a virtual environment. Staff, Students and Families are invited to participate in a multi-cultural festival in which students exhibit projects from around the world, display art, engage in musical

performances and have the opportunity to try ethnic foods. Students become aware of diverse backgrounds and other cultures by "visiting" a multitude of countries throughout the school grounds.

K-Kids - Following Covid-19 guidelines, some in person events have been suspended, modified or moved to a virtual environment. 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 - Based on need and availability, campuses will provide remediation for students who are not meeting adequate progress in the areas of Reading and Math. This consists of a tutorial program for students in grades K-5 that have not demonstrated grade-level mastery of tested standards.

Barnes and Noble Night - Following Covid-19 guidelines, some in person events have been temporarily suspended or moved to a virtual environment. Events are hosted 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 - Following Covid-19 guidelines, some in person events have been suspended, modified or moved to a virtual environment. Families and community members are invited to participate in educational scavenger hunts as they look for specific items throughout the store. Scavenger

City of Pembroke Pines

170 Fund - Charter Elementary School

hunts are grade specific, collaboratively composed by each grade level team.

Community Reading Day - Following Covid-19 guidelines, some in person events have been suspended, modified or moved to a virtual environment. Distinguished community leaders and stakeholders come to schools and conduct readings for all students in Kindergarten - 5th grade. This year the event is virtual and system-wide.

Career Day - Following Covid-19 guidelines, some in person events have been suspended, modified or moved to a virtual environment. Stakeholders from multiple professions share their expertise with the goal of sparking an interest in career opportunities. All students participate in demonstrations, hands-on activities, and mini lectures.

Family Nights/Curriculum Nights - Following Covid-19 guidelines, some in person events have been suspended, modified or moved to a virtual environment. The Office of Innovative Learning and campus staff led virtual informational and interactive sessions with a concentration on the dual modality model, online platforms, digital citizenship, social emotional learning, and promoting home learning. Families of intermediate students are provided information on the Florida Standards Assessment as well as test taking strategies. Workshops for parents of students in the primary grades focus on the Florida Standards, homeschool connections, and available resources.

STEM Night - Following Covid-19 guidelines, some in person events have been suspended, modified or moved to a virtual environment. Staff led event where STEM Fair projects are

placed on display for families and community members to view.

Field Day - Following Covid-19 guidelines, some in person events have been suspended, modified or moved to a virtual environment. Each grade level is assigned one school day where the P.E. coaches 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

New Benchmark Advanced ELA six-year textbook adoption. Curriculum aligned to BEST Standards and includes social and emotional lessons for seamless integration of SEL concepts.

- Estimate Cost: \$466,831

A strengthening of curriculum alignment for all school-sites through the implementation of Clever (single sign on), Canvas (management learning system), i-Ready, Reflex Math, and system-wide virtual Cross Campus Collaboration sessions.

- Estimate Cost of Instructional and Integration Software: \$110,311

New adoption of the *Raptor* program, an integrated school safety software that enables schools to screen visitors, track volunteers, report on drills, respond to emergencies, and reunite families.

- Estimate Cost: \$2,597

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

City of Pembroke Pines

170 Fund - Charter Elementary School

Instructional and non-instructional personnel.

- Estimate cost: \$12,407

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

- Estimate Cost of ReThink EdSel Social and Emotional Learning Software: \$ 5,691

Developed the systemwide Student Assistance Program (SAP) and added a Student Assistance Program Manager and School Mental Health Therapist under the 6130 Health Services school function to support youth mental health needs.

Estimate Costs:

- Student Assistance Program Manager \$26,809
- School Mental Health Therapist \$21,433

Reclassified Nursing, Occupational Therapy, Speech Therapy, and Mental Health expenditures to the newly established 6130 Health Services school function.

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

Estimate costs:

- Student Chromebook and Chromebook Carts: \$111,245
- iPads and iPad Cart: \$19,690
- Teacher Laptop Replacements: \$76,410
- Teacher Docking Stations: \$11,880

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

- Estimate cost of IT Technical Service Fee: \$284,424

Reclassified the Office of Innovative Learning staff and operating expenditures from the 7300 School Administration school function to the 7301 Office of Innovative Learning school function, and added two K-12 Solution Specialists.

- Estimate cost of K-12 Solution Specialists: \$43,396

2020-2021 Accomplishments

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

Safely reopened schools using a staggered, phased-in approach prioritizing the health and safety of students and school staff.

- Phase 1: 100% E-Learning Model
- Phase 2: Hybrid model with a focus on vulnerable and critical need students
- Phase 3: Full-return to face-to-face instruction.

Upon return to in-person learning, health safety precautions taken to reduce virus transmission and protect students and school staff:

City of Pembroke Pines 170 Fund - Charter Elementary School

- Upgraded ventilation: High efficiency MERV-13 HVAC filters installed to improve air-quality and reduce virus spread.
 - 2020-2021 Actuals: \$23,530.62
- Intensive Sanitizing: Weekly disinfection of school facilities using electrostatic sprays to prevent viral spread, in addition to routine janitorial services.
 - 2020-2021 Actuals: 365,317.51

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

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

Improved technology infrastructure to provide system-wide wireless network capabilities through continuation of the Technology Modernization Project.

- 2020-2021 Actuals: \$108,719.74

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

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

Maintained School of Excellence recognition, a 3- year designation.

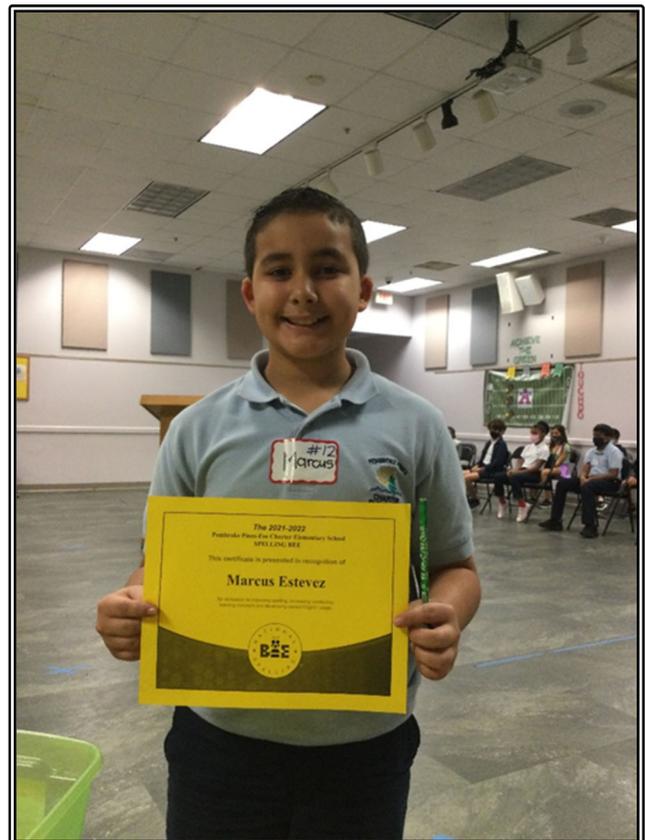
Maintained 2018-2019 “A” Rated School

Niche’s top 50 Best Charter Elementary Schools in Florida for school year 2020-2021.

Niche’s top 50 Best Public Elementary Schools in Broward County and the Miami Area for school year 2020-2021

Recipient of the ASBO Meritorious Budget Award for school year 2020-2021.

Recipient of the GFOA Distinguished Budget Presentation Award for school year 2020-2021.



City of Pembroke Pines Charter Elementary School

Florida Standards Assessment for Mathematics

% of students scoring 3 or above

2020-21	Charter Elementary School %	District %	State %
3rd grade	60%	42%	51%
4th grade	63%	47%	53%
5th grade	61%	45%	51%

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

Florida Standards Assessment in English/Language Arts

% of students scoring 3 or above

2020-21	Charter Elementary School %	District %	State %
3rd grade	74%	53%	54%
4th grade	79%	52%	52%
5th grade	80%	54%	54%

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

Florida Standards Science Assessment

% of students scoring 3 or above

2020-21	Charter Elementary School %	District %	State %
5th grade	63%	40%	47%

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

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

Source: Florida PK-20 Education Information Portal
 Website: <http://schoolgrades.fldoe.org/>

City of Pembroke Pines

173 Fund - FSU Charter Elementary School

Mission

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

Purpose Statement

Empowering Students for the Possibilities of Tomorrow!

Theme

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

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

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

understand, and appreciate values, beliefs, and perceptions in a diverse learning environment. PPCS has a dedicated Equity Liaison Team to assist campuses in ensuring that learning experiences are relevant to all students.

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

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

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

Human Resources - Pembroke Pines Charter Schools will organize staff development across campuses focusing on the horizontal and

City of Pembroke Pines

173 Fund - FSU Charter Elementary School

vertical alignment of our curriculum as well as the continued implementation of the Florida State Standards and the Next Generation Sunshine State Standards. Ongoing system wide professional development and technical curricular support continues through the Office of Innovative Learning (OIL).

Goals

English Language Arts - Given attention to research-based instructional strategies, by May 2022, 100% of students in grades K, 1, and 2 will demonstrate a progression of their reading skills on the District Benchmark Assessment.

English Language Arts - By May 2022, the percentage of students scoring Level 3 or above on the English Language Arts Florida Standards Assessment in grades 3, 4, and 5 will increase from 79% to 81%.

English Language Arts - By May 2022, the percentage of students in grades 4 and 5 (not in the lowest 25% percentile) demonstrating gains will increase from 63% to 65%.

English Language Arts - By May 2022, the percentage of students in grades 4 and 5 scoring in the lowest 25% percentile and demonstrating gains will increase from 41% to 55%.

Mathematics - Given attention to research-based instructional strategies, by May 2022, 90% of students in grades K, 1, and 2 will score at or above proficiency on the STAR Math AP3.

Mathematics - By May 2022, the percentage of students scoring Level 3 or above on the Mathematics Florida Standards Assessment in grades 3, 4 and 5 will increase from 69% to 72%.

Mathematics - By May 2022, the percentage of students in grades 4 and 5 (not in the lowest 25% percentile) demonstrating gains will increase from 43% to 55%.

Mathematics - By May 2022, the percentage of students in grades 4 and 5 in the lowest 25% percentile demonstrating gains will increase from 21% to 55%.

Science - By May 2022, the percentage of students scoring Level 3 or above on the Florida Standards Science Assessment in grade 5 will increase from 53% to 55%.

Major Functions and Activities

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

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

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

Kids of Character - In keeping with the Character Education Initiative, each month the

City of Pembroke Pines

173 Fund - FSU Charter Elementary School

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

Principal's Honor Roll - Following Covid-19 guidelines, some in person events have been temporarily suspended or moved to a virtual environment. This program recognizes students for achieving all A's on their report card and maintaining excellent conduct. The students participate in a recognition ceremony.

Multi-Cultural Night - Following Covid-19 guidelines, some in person events have been temporarily suspended or moved to a virtual environment. 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

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

Barnes and Noble Night - Following Covid-19 guidelines, some in person events have been

temporarily suspended or moved to a virtual environment. Events are hosted at local Barnes and Noble locations where families and community members are invited to participate in arts and crafts and read alouds conducted by administrators, teachers, and students.

Publix Math Night - Following Covid-19 guidelines, some in person events have been temporarily suspended or moved to a virtual environment. 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 - Following Covid-19 guidelines, some in person events have been temporarily suspended or moved to a virtual environment. Through the Office of Innovative Learning, staff led virtual informational and interactive sessions with a concentration on the dual modality model, online platforms, digital citizenship, social emotional learning, and promoting home learning. Families of intermediate students are provided information on the Florida Standards Assessment as well as test taking strategies. Workshops for parents of students in the primary grades focus on the Florida Standards, home school connections, and available resources.

STEM Night - Following Covid-19 guidelines, some in person events have been temporarily suspended or moved to a virtual environment. Staff led event where science and makerspace projects are placed on display for families and community members to view.

City of Pembroke Pines

173 Fund - FSU Charter Elementary School

Field Day – Following Covid-19 guidelines, some in person events have been temporarily suspended or moved to a virtual environment. Each grade level is assigned a school day where the P.E. coach along with parent volunteers and classroom teachers promote physical fitness and positive teamwork attitudes. Various competitive stations are set up for class rotation.

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

Budget Highlights

New Benchmark Advanced ELA six-year textbook adoption. Curriculum aligned to BEST Standards and includes social and emotional lessons for seamless integration of SEL concepts.

- Estimate Cost: \$129,315

A strengthening of curriculum alignment for all school-sites through the implementation of Clever (single sign on), Canvas (management learning system), i-Ready, Reflex Math, and system-wide virtual Cross Campus Collaboration sessions.

- Estimate Cost of Instructional and Integration Software: \$14,579

New adoption of the *Raptor* program, an integrated school safety software that enables schools to screen visitors, track volunteers,

report on drills, respond to emergencies, and reunite families.

- Estimate Cost: \$956

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

- Estimate cost: \$6,253

Developed the systemwide Student Assistance Program (SAP) and added a Student Assistance Program Manager and School Mental Health Therapist under the 6130 Health Services school function to support youth mental health needs.

Estimate Costs:

- Student Assistance Program Manager \$26,809
- School Mental Health Therapist \$21,433

Reclassified Nursing, Occupational Therapy, Speech Therapy, and Mental Health expenditures to the newly established 6130 Health Services school function.

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

Estimate costs:

- Student Chromebook and Chromebook Carts: \$14,267
- Teacher Laptop Replacements: \$33,960
- Teacher Docking Stations: \$5,280

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

City of Pembroke Pines

173 Fund - FSU Charter Elementary School

technology supportive systems and personnel support for all charter schools.

- Estimate cost of IT Technical Service Fee: \$104,638

Reclassified the Office of Innovative Learning staff and operating expenditures from the 7300 School Administration school function to the 7301 Office of Innovative Learning school function, and added two K-12 Solution Specialists.

- Estimate cost of K-12 Solution Specialists: \$43,396

2020-2021 Accomplishments

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

Awarded the Title III Supplementary Instructional Support for English Language Learners (ELLs) Grant. This grant was utilized on expenditures that support student language acquisition and student achievement.

- 2020-2021 Actuals: \$4,539

Safely reopened schools using a staggered, phased-in approach prioritizing the health and safety of students and school staff.

- Phase 1: 100% E-Learning Model
- Phase 2: Hybrid model with a focus on vulnerable and critical need students
- Phase 3: Full-return to face-to-face instruction.

Upon return to in-person learning, health safety precautions taken to reduce virus transmission and protect students and school staff:

- Upgraded ventilation: High efficiency MERV-13 HVAC filters installed to improve air-quality and reduce virus spread.
 - 2020-2021 Actuals: \$7,348.59
- Intensive Sanitizing: Weekly disinfection of school facilities using electrostatic sprays to prevent viral spread, in addition to routine janitorial services.
 - 2020-2021 Actuals: \$137,242

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

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

Improved technology infrastructure to provide system-wide wireless network capabilities through continuation of the Technology Modernization Project.

- 2020-2021 Actuals: \$39,997.42

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

Maintained School of Excellence recognition, a 3 year designation.

City of Pembroke Pines 173 Fund - FSU Charter Elementary School

Maintained 2018-2019 "A" Rated School.

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

Ranked #3 of Niche's Best Public Elementary School Teachers in Florida.

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

Recipient of the ASBO Meritorious Budget Award for school year 2020-2021.

Recipient of the GFOA Distinguished Budget Presentation Award for school year 2020-2021.



City of Pembroke Pines/FSU Charter Elementary School

Florida Standards Assessment for Mathematics

% of students scoring 3 or above

2020-21	FSU Elementary School %	District %	State %
3rd grade	79%	42%	51%
4th grade	67%	47%	53%
5th grade	63%	45%	51%

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

Florida Standards Assessment in English/Language Arts

% of students scoring 3 or above

2020-21	FSU Elementary School %	District %	State %
3rd grade	80%	53%	54%
4th grade	80%	52%	52%
5th grade	78%	54%	54%

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

Florida Standards Science Assessment

% of students scoring 3 or above

2020-21	FSU Elementary School %	District %	State %
5th grade	53%	40%	47%

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

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

Source: Florida PK-20 Education Information Portal
 Website: <http://schoolgrades.fldoe.org/>

City of Pembroke Pines

171 Fund - Charter Middle School

Mission

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

Purpose Statement

Empowering Students for the Possibilities of Tomorrow!

Theme

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

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

Students will experience growth, interpersonal, and character development based on the cooperative efforts of administration, faculty, parents, a school-wide mentoring program, and anti-bullying awareness and instruction. Students will demonstrate the character traits

of outstanding citizens, with an emphasis on anti-bullying and cultural diversity awareness.

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

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

Office of Innovative Learning (OIL) - Pembroke Pines Charter Schools will organize staff development across campuses with a primary focus on implementing innovative instructional practices. Positions have been added to ensure that software support is available to all schools. In addition, the department has led the new implementation of FOCUS, the system's new student information system, providing professional development for all faculty, staff and administrators. Also, OIL has provided support to families by providing the Jaguar Pointers Series. These workshops have been established to provide families with

City of Pembroke Pines

171 Fund - Charter Middle School

resources for safety and security, mental health, and academic success.

Human Resources – Pembroke Pines Charter Schools will organize staff development across campuses focusing on the horizontal and vertical alignment of our curriculum as well as the continued implementation of the Florida State Standards, the transition to the new B.E.S.T standards, and the Next Generation Sunshine State Standards. Ongoing system wide professional development and technical curricular support continues through the Office of Innovative Learning (OIL).

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

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

Goals

English Language Arts – By May 2022, the percentage of students scoring Level 3 or higher in the English Language Arts Florida Standards Assessment in grades 6, 7, and 8 will increase from 77% to 80%.

English Language Arts – by May 2022, the percentage of students in grades 6, 7, and 8 (not in the lowest 25th percentile) demonstrating gains on the English Language Arts Florida Standards Assessment will increase from 62% to 65%.

English Language Arts – by May 2022, the percentage of students in grades 6, 7, and 8 (in the lowest 25th percentile) demonstrating gains on the English Language Arts Florida Standards Assessment will increase from 45% to 48%

Mathematics – By May 2022, the percentage of students scoring Level 3 or higher in the Math Florida Standards Assessment in grades 6, 7, and 8 will increase from 68% to 71%

Mathematics – by May 2022, the percentage of students in grades 6, 7, and 8 (not in the lowest 25th percentile) demonstrating gains on the Math Florida Standards Assessment will increase from 40% to 43%.

Mathematics – By May 2022, the percentage of students in grades 6, 7, and 8 (in the lowest 25th percentile) demonstrating gains on the Mathematics Florida Standards Assessment will increase from 36% to 39%

Science – By May 2022, the percentage of students scoring at Level 3 or higher in the Florida Standards Science Assessment will increase from 59% to 72%

Civics – By May 2022, the percentage of students scoring at Level 3 or higher in the Civics EOC in 7th grade will increase from 82% to 86%

City of Pembroke Pines

171 Fund - Charter Middle School

Algebra I Honors– By May 2022, 80% students in grades 7 and 8 will achieve proficiency or higher on the Algebra 1 EOC.

Geometry Honors– By May 2022, 90% of students in Geometry will achieve proficiency or higher in the Geometry EOC.

Biology- By May 2022, 90% of students in Biology will achieve proficiency or higher on the Biology EOC.

CTE- By May 2022, 85% of students in computer technology Education courses will pass the Microsoft PowerPoint, Word, and/or Excel industry certification exams

Major Functions and Activities

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

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

Principal's Honor Roll – Due to Covid-19, students with Straight A's are celebrated with a student's only celebration at the conclusion of each of the first three quarters. Students receive a certificate, other incentives and often a visit from a City official to commemorate their academic achievement.

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. This year the theme was "Drug Free Looks Like Me." This event is sponsored by the Student Council.

Drama Play and Talent Show – Due to Covid 19, all student performances including the School Play and/or Talent Show will be virtual. Drama clubs are participating virtually in practices and competitions. Led by faculty sponsors and parents, students participate in the production of both an annual play and talent show. Both events showcase the multiple talents of the school's student body and are produced, directed and performed by students.

Community Service –Due to Covid 19, service clubs are meeting online to inform students of virtual service project opportunities. At various times throughout the year, students participate in service activities sponsored by school clubs to collect donations for charitable organizations including UNICEF, American Cancer Society, National Multiple Sclerosis Society, National ALS Society, Southwest Focal Point Senior Center, and others. This is tied to the Character Education Program designed to develop caring, concerned citizens who recognize that all of society is connected and that the welfare of one is the concern of all.

Career Day and Planning – Due to Covid-19, Career Day was held virtually through a series of videos that showcase a variety of career exploration opportunities for students.

Academic Competitions – Students compete both virtually and in-person throughout Broward County to test knowledge levels in various subject areas such as math, science,

City of Pembroke Pines

171 Fund - Charter Middle School

social studies, Spanish, art, music, spelling, and literature. The Pembroke Pines Charter Middle School has been among the top winners in the county.

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

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

Parent Workshops–The Office of Innovative Learning has sponsored the “Jaguar Pointer Series” where parents are invited to participate in workshops to equip them with necessary information and skills to provide educational support and guidance to their child. The workshops are presented by teachers, administrators, and guidance counselors virtually. Attendance has ranged from 300-600 parents per workshop.

National Junior Honor Society – a prestigious membership based on principles of scholarship, service, leadership, character, and citizenship. Meetings have transitioned back to in-person and service projects are organized at the campus level .

Robotics Team – A STEM based team created to build, and design robots. Some students will be invited to compete with other robotic teams locally, countywide, statewide, and nationally both for in-person and virtual tournaments.

Budget Highlights

New six-year adoption of *Into Lit* ELA curriculum and Reading Intervention curriculum *Read 180* for grades 6-8.

- Estimated Cost: \$371,240

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

- Estimate Cost of Instructional and Integration Software: \$66,691

New adoption of the *Raptor* program, an integrated school safety software that enables schools to screen visitors, track volunteers, report on drills, respond to emergencies, and reunite families.

- Estimate Cost: \$1,196

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

- Estimate cost: \$6,253

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

- Estimated Costs: ReThink EdSel- Emotional and Social Learning Software \$4,044

City of Pembroke Pines

171 Fund - Charter Middle School

Developed the systemwide Student Assistance Program (SAP) and added a Student Assistance Program Manager and School Mental Health Therapist under the 6130 Health Services school function to support youth mental health needs.

Estimate Costs:

- Student Assistance Program Manager \$26,809
- School Mental Health Therapist \$21,433

Reclassified Nursing, Occupational Therapy, Speech Therapy, and Mental Health expenditures to the newly established 6130 Health Services school function.

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

Estimate costs:

- Student Chromebook and Chromebook Carts: \$140,248
- Teacher Laptop Replacements: \$52,355
- Teacher Docking Stations: \$8,140

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

- Estimate cost of IT Technical Service Fee: \$199,846

Reclassified the Office of Innovative Learning staff and operating expenditures from the 7300 School Administration school function to the 7301 Office of Innovative Learning school function, and added two K-12 Solution Specialists.

- Estimate cost of K-12 Solution Specialists: \$43,396

2020-21 Accomplishments

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

Safely reopened schools using a staggered, phased-in approach prioritizing the health and safety of students and school staff.

- Phase 1: 100% E-Learning Model
- Phase 2: Hybrid model with a focus on vulnerable and critical need students
- Phase 3: Full-return to face-to-face instruction.

Upon return to in-person learning, health safety precautions taken to reduce virus transmission and protect students and school staff:

- Upgraded ventilation: High efficiency MERV-13 HVAC filters installed to improve air-quality and reduce virus spread.
 - 2020-2021 Actuals: \$15,872.38
- Intensive Sanitizing: Weekly disinfection of school facilities using electrostatic sprays to prevent viral spread, in addition to routine janitorial services.
 - 2020-2021 Actuals: 228,270.99

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

City of Pembroke Pines 171 Fund - Charter Middle School

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

Improved technology infrastructure to provide system-wide wireless network capabilities through continuation of the Technology Modernization Project.

- 2020-2021 Actuals: \$76,389.92

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

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

Maintained School of Excellence recognition, a 3 year designation.

Maintained 2018-2019 "A" Rated School

Niche's top 50 Best Charter Middle Schools in Florida for school year 2020-2021.

Ranked #5 Niche's Best Public and Best Charter Middle Schools in Broward County for school year 2020-2021.

Niche's Top 10 Best Middle School Teachers in Broward County for school year 2020-2021.

Niche's top 10 Best Charter Middle Schools in Miami Area for school year 2020-2021.

Niche's top 50 Best Public Middle Schools in Miami Area for school year 2020-2021.

Students received numerous awards in competitions including Literary Fair, Science and Engineering Fair, National History Day, Robotics, Model UN, Speech & Debate, Spanish Competition, Math BCC, Band MPA in 2020-21.



City of Pembroke Pines Charter Middle School

Florida Standards Assessment for Mathematics

% of students scoring 3 or above

2020-21	Charter Middle School %	District %	State %
6th grade	68%	41%	45%
7th grade	60%	40%	44%
8th grade	36%	23%	37%

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

Florida Standards Assessment for English/ Language Arts

% of students scoring 3 or above

2020-21	Charter Middle School %	District %	State %
6th grade	80%	53%	52%
7th grade	72%	50%	48%
8th grade	79%	53%	52%

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

Florida Standards Science Assessment

% of students scoring 3 or above

2020-21	Charter Middle School %	District %	State %
8th grade	59%	36%	45%

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

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

Florida EOC Civics Assessment

% of students scoring 3 or above

2020-21	Charter Middle School %	District %	State %
7th grade	82%	58%	65%

Florida EOC Algebra 1 Assessment

% of students scoring 3 or above

2020-21	Charter Middle School %	District %	State %
7th grade	80%	82%	87%
8th grade	72%	63%	75%

Florida EOC Geometry Assessment

% of students scoring 3 or above

2020-21	Charter Middle School %	District %	State %
8th grade	94%	87%	89%

City of Pembroke Pines

172 Fund - Academic Village Charter School

Mission

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

Purpose Statement

Empowering Students for the Possibilities of Tomorrow!

Themes

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

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

Cultural Responsiveness - Students will utilize their cultural knowledge and skills to explore, understand, and appreciate values, beliefs, and perceptions in a diverse learning environment. PPCS has a dedicated Equity Liaison Team to assist campuses in ensuring that learning experiences are relevant to all students.

Human Resources – Pembroke Pines Charter Schools will organize staff development across campuses focusing on the horizontal and vertical alignment of our curriculum as well as the continued implementation of the Florida State Standards, the transition to the new

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

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

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

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

City of Pembroke Pines

172 Fund - Academic Village Charter School

Goals

Geometry: By May 2022, at least 75% of Geometry students will pass the Geometry EOC Exam. Results for 2020-2021: 73% of students taking the Geometry EOC Exam scored Level 3 or higher. Please note, exam participation was limited due to Covid.

Algebra I: By May 2022, at least 82% of Algebra I students will pass the Algebra EOC Exam. Results for 2020-2021: 80% of students taking the Algebra I EOC Exam scored Level 3 or higher. Please note, exam participation was limited due to Covid.

Biology: By May 2022, at least 80% of Biology students will pass the Biology EOC Exam. Results for 2020-2021: 70% of students taking the Biology EOC Exam scored Level 3 or higher.

U.S. History: By May 2022, 77% of U.S. History students will pass the U.S. History EOC Exam. Results for 2020-2021: 74% of students taking the US History EOC Exam scored Level 3 or higher. Due to Covid, this is the most recent data available for this assessment.

Civics: By May 2022, 97% of Civics students will pass the Civics EOC. Results for 2020-2021: 94% of students taking the Civics EOC Exam scored Level 3 or higher.

Science: By May 2022, the percentage of students in grade 8 scoring at level 3 or above on the Florida Standards Science Assessment will increase from 64% to 67%.

By May 2022, students enrolled in an AP course will meet or exceed the national passing rate set for the examination.

By May 2022, students enrolled in a Cambridge course will meet or exceed the international passing rate set for the examination.

By May 2022, the percentage of students in grades 9-12 contributing towards College and Career Acceleration points will increase from 66% to 69%.

By May 2022, the percentage of students in the lowest 25% in grades 6-12 demonstrating gains in ELA will increase from 55% to 58%.

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:

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

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

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

City of Pembroke Pines

172 Fund - Academic Village Charter School

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

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

Following Covid-19 guidelines, in-person workshops have been temporarily suspended. "Let's Teach Our Children Well" Parent Workshops: Four times per year parents of Pembroke Pines Charter High School students are invited to attend a half-day of workshops designed to equip them with necessary information and skills to provide educational support and guidance to their child. The workshops are presented by charter teachers, administrators, guidance counselors, parent advisory board members, and community partners. The average attendance for each of these workshops has been over 300 parents. PPCSS has been providing parents with virtual opportunities for education on a variety of topics relevant to virtual learning, social-emotional health, etc.

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

Following Covid-19 guidelines, Saturday Test Preparation Camp sessions are offered to students for training in EOC Exams. Sessions are given for Algebra I, Geometry, Biology, Civics, FSA, and US History and a workbook is included. Virtual tutoring opportunities will be provided to quarantined students or in need of additional support.

Academic Competitions – Students compete throughout Broward County in various subject areas such as math, science, social studies and literature and have been among the top winners in the county and state. Following Covid-19 guidelines, students will participate in both in-person and online academic competitions.

Budget Highlights

New six-year adoption of ELA curriculum *Study Synch* by McGrawHill for grades 9-10.

- Estimated Cost: \$315,881

New adoption of the *Raptor* program, an integrated school safety software that enables schools to screen visitors, track volunteers, report on drills, respond to emergencies, and reunite families.

- Estimate Cost: \$2,871

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.

Infusion of social and emotional learning (SEL) curriculum throughout the day to increase awareness of students' non-academic needs and

City of Pembroke Pines

172 Fund - Academic Village Charter School

provide all adults on site the research-based tools necessary to identify indicators and provide early intervention.

- Estimate Cost: \$6,327

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

- Estimate cost: \$13,712

Developed the systemwide Student Assistance Program (SAP) and added a Student Assistance Program Manager and School Mental Health Therapist under the 6130 Health Services school function to support youth mental health needs.

Estimate Costs:

- Student Assistance Program Manager \$26,809
- School Mental Health Therapist \$21,433

Reclassified Nursing, Occupational Therapy, Speech Therapy, and Mental Health expenditures to the newly established 6130 Health Services school function.

Reclassified the Office of Innovative Learning staff and operating expenditures from the 7300 School Administration school function to the 7301 Office of Innovative Learning school function, and added two K-12 Solution Specialists.

- Estimate cost of K-12 Solution Specialists: \$43,396

Resurfacing and repair of outdoor tennis and basketball courts

- Estimate Cost: \$38,200

Purchase of new equipment for athletic weight room

- Estimate cost: \$4,439

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

Estimate costs:

- Student Chromebook and Chromebook Carts: \$126,433
- Teacher Laptop Replacements: \$74,995
- Teacher Docking Stations: \$11,660

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

- Estimate cost of IT Technical Service Fee: \$314,363

2020-2021 Accomplishments

Safely reopened schools using a staggered, phased-in approach prioritizing the health and safety of students and school staff.

- Phase 1: 100% E-Learning Model
- Phase 2: Hybrid model with a focus on vulnerable and critical need students
- Phase 3: Full-return to face-to-face instruction.

Upon return to in-person learning, health safety precautions taken to reduce virus transmission and protect students and school staff:

- Upgraded ventilation: High efficiency MERV-13 HVAC filters installed to

City of Pembroke Pines

172 Fund - Academic Village Charter School

improve air-quality and reduce virus spread.

- 2020-2021 Actuals: \$47,324.73
- Intensive Sanitizing: Weekly disinfection of school facilities using electrostatic sprays to prevent viral spread, in addition to routine janitorial services.
 - 2020-2021 Actuals: 357,694.82

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

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

- 2020-2021 Actual Cost of Edgenuity software and professional development used for virtual program: \$43,563.54

AVCS offers 18 different advanced placement courses and 15 Cambridge International courses for students wishing to accelerate their studies and gain college credit.

Construction of a new Athletic Trainer room in the Gym.

- 2020-2021 Actuals: 28,043

Gym renovation including new scoreboard and new score table.

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

Ongoing improvements to telecommunication system including phones, cameras, intercoms, and bells.

Improved technology infrastructure to provide system-wide wireless network capabilities through continuation of the Technology Modernization Project.

- 2020-2021 Actuals: \$120,163.92

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

Niche's Top 20 Best Charter High Schools in Florida for 2020-2021.

Niche's Top 5 Best Charter Middle Schools in Florida for 2020-2021.

Ranked #1 Niche's Best Public and Charter Middle School in Broward County.

Ranked #1 Niche's Best Charter High School in Broward County.

Ranked #1 Niche's Best Charter Middle School in the Greater Miami Area.

Ranked #3 Best Charter High School in the Greater Miami Area.

Maintained School of Excellence recognition, a 3- year designation.

Maintained "A" Rated School designation.

Recipient of the ASBO Meritorious Budget Award for school year 2020-2021.

Recipient of the GFOA Distinguished Budget Presentation Award for school year 2020-2021.

Academic Village Charter Middle School

Florida Standards Assessment for Mathematics

% of students scoring 3 or above

2020-21	AV Charter Middle School %	District %	State %
6th grade	75%	41%	45%
7th grade	77%	40%	44%
8th grade	44%	23%	37%

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

Florida Standards Assessment in English/Language Arts

% of students scoring 3 or above

2020-21	AV Charter Middle School %	District %	State %
6th grade	84%	53%	52%
7th grade	84%	50%	48%
8th grade	84%	53%	52%

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

Florida Standards Science Assessment

% of students scoring 3 or above

2020-21	AV Charter Middle School %	District %	State %
8th grade	64%	36%	45%

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

Florida EOC Civics Assessment

% of students scoring 3 or above

2020-21	AV Charter Middle School %	District %	State %
7th grade	94%	58%	65%

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

Florida EOC Algebra 1 Assessment

% of students scoring 3 or above

2020-21	AV Charter Middle School %	District %	State %
7th grade	100%	82%	87%
8th grade	90%	63%	75%

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

Florida EOC Geometry Assessment

% of students scoring 3 or above

2020-21	AV Charter Middle School %	District %	State %
8th grade	100%	87%	89%

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

Academic Village Charter High School

Florida Standards Assessment in English/Language Arts

% of students scoring 3 or above

2020-21	AV Charter High School %	District %	State %
9th grade	78%	50%	50%
10th grade	85%	52%	51%

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

2020-21	AV Charter High School %	District %	State %
9th grade	50%	29%	38%

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

2020-21	AV Charter High School %	District %	State %
9th grade	73%	74%	77%
10th grade	23%	39%	46%

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

Florida EOC Geometry Assessment

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

2020-21	AV Charter High School %	District %	State %
9th grade	72%	55%	66%
10th grade	48%	27%	32%

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

Florida EOC US History Assessment

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

2020-21	AV Charter High School %	District %	State %
11th grade	74%	57%	63%

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

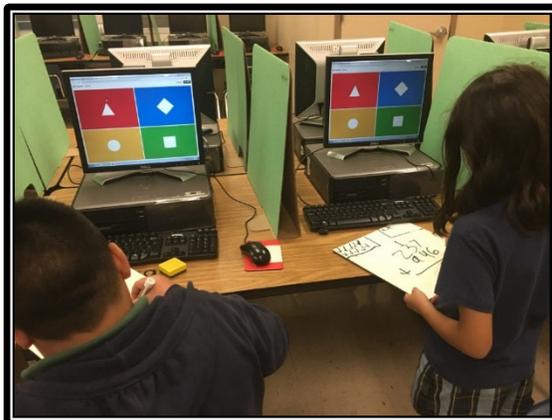
INNOVATIVE LEARNING

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

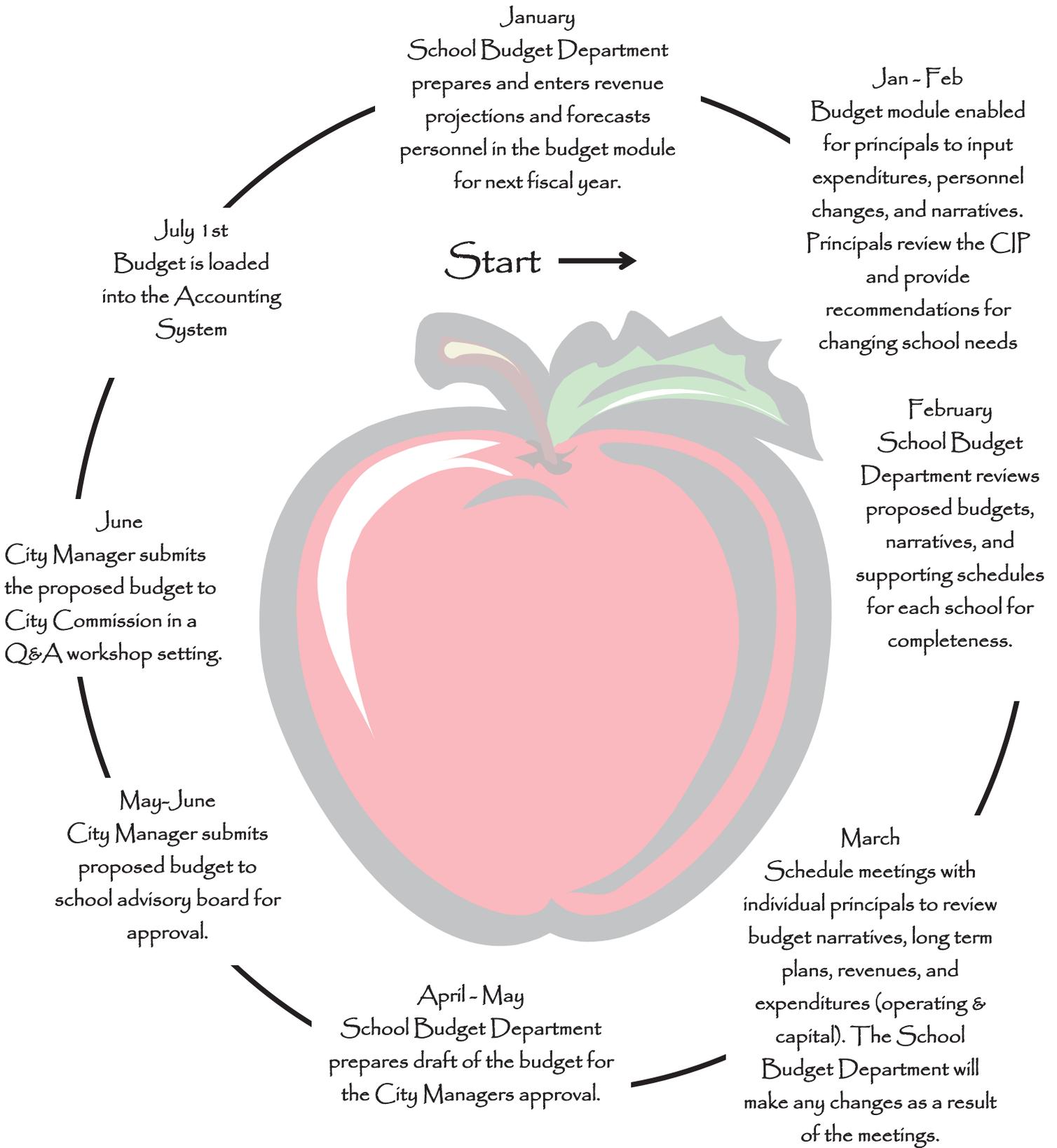
- Improves student engagement
- Improves knowledge retention
- Encourages individual learning
- Encourages collaboration between students and their peers
- Students learn useful life skills through technology

Educational software platforms were critical for successfully implementing a digital learning strategy during the COVID-19 pandemic. The PPCS uses the following educational software platforms to modernize the traditional classroom and to provide better resources to help our students learn to their fullest potential.

Educational Software	Elementary	Middle	Academic Village	FSU Elementary	Total
I-Ready	\$ 78,974	\$ 52,649	\$ 31,230	\$ 6,460	\$ 169,313
Renaissance Learning	25,460	16,948	-	16,000	58,408
Razz Kids- Interactive Reading	21,358	-	-	3,542	24,900
Nearpod-Flocabulary	17,889	11,925	11,924	5,962	47,700
Explore Learning/Reflex Math	8,898	-	3,093	2,966	14,957
CAPE programs	8,230	8,230	16,408	-	32,868
Library Media Softwares	7,350	7,478	2,983	2,049	19,860
Brain Pop	6,338	2,438	2,156	2,925	13,857
EdPuzzle	1,450	1,450	1,300	-	4,200
Hapara	-	-	-	4,369	4,369
Successmaker	-	-	-	3,750	3,750
Edmentum Study Island	-	5,000	41,586	-	46,586
Discovery Ed	-	-	2,600	-	2,600
Newsela Pro License/Power Words	-	-	5,500	-	5,500
Code HS Software	-	-	4,800	-	4,800
GBSI Cybersecurity Program	-	-	23,250	-	23,250
Adobe Creative Cloud	-	-	3,744	-	3,744
USA Test Prep	-	-	1,276	-	1,276
Edgenuity	-	34,000	20,000	-	54,000
Total	\$ 175,947	\$ 140,118	\$ 171,850	\$ 48,023	\$ 535,938



Charter School Budget Calendar



BUDGET PLAN

Budget Preparation/Development

1. January: The School Budget Department enters revenue projections and forecasts personnel in the budget module. The following steps are followed to project revenues:

- Forecast student enrollment for each school
- The State's Florida Education Finance Program (FEFP) per student allocation is projected by the State and provided to the charter school.
- Rent is forecast based on existing agreements and availability of facility rental space.
- Capital Outlay funding is determined by the State based on available funding.
- Federal and State grants are applied for based on availability.

The following steps are followed to forecast personnel.

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

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

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

meeting, long term plans and goals are discussed with the Principals in regards to their feasibility and effects on the financial stability of the Charter School system. The School Budget Department will make any changes as a result of the meetings.

5. April: The School Budget Department prepares a draft for the City Manager's approval. In May-June, the City Manager submits proposed budget to the School Advisory Board for approval.
6. June: The City Manager submits the proposed budget to the City Commission in a workshop setting where Commission examines, recommends, and/or addresses any questions. Once fully examined, Commission approves the proposed budget with any requested revisions (if any).
7. July 1st: Budget is loaded into the Accounting System.

Budget Adoption

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

Budget Amendment

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

Budget Monitoring/Control

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

The hierarchy for reporting and budgetary control is as follows:

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

Capital Budget Process

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

FUND STRUCTURE AND BASIS OF BUDGETING

Fund Structure

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

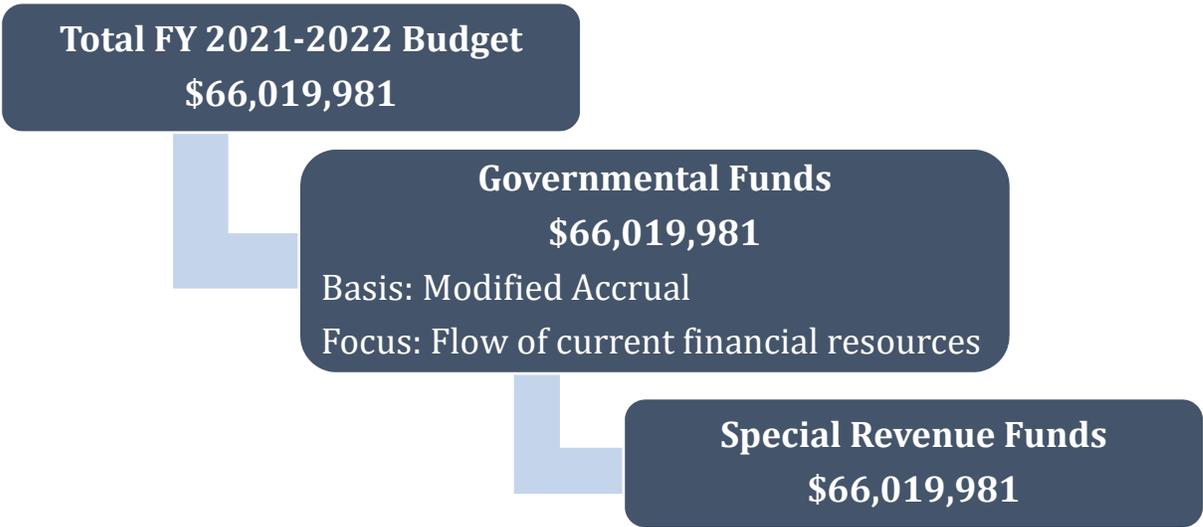
- ✓ has an annual appropriated budget
- ✓ is classified into one of four “fund types” and
- ✓ is grouped according to the type of activity that is involved in the fund

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

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

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

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



Basis of Budgeting

The term "basis of budgeting" is used to describe when events or transactions are recorded and recognized. In the Modified Accrual Basis, revenues are recognized in the period when they become available and 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 Charter Schools classifies its funds as governmental funds and special revenue funds. The budgets of the *governmental funds* (for example, the Charter Elementary School Fund, Charter Middle School Fund, Academic Village Charter School Fund, and FSU Charter Elementary School Fund) are prepared on a modified accrual basis of accounting. The Charter schools use the method of modified accrual basis for budgeting and accounting within the operating budget, and for reporting purposes within the audited financial statements. Since the Charter Schools do not receive any local tax revenue funding streams and does not have a debt service, the Charter Schools do not have a General Fund, Debt Service Fund, Capital Project Fund, or Proprietary Fund in its fund structures.

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

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

Strategies

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

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

Strategic Planning Process

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

Effects of other Planning Processes on the Budget and Budget Process

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

BUDGET DEVELOPMENT GUIDELINES

Financial Policies

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

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

Balanced Budget Policy

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

Adopted Budget	2019-20	2020-21	2021-22
Revenues	\$ 57,365,170	\$ 61,650,247	\$ 66,019,981
Expenditures	\$ 57,365,170	\$ 61,650,247	\$ 66,019,981

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.

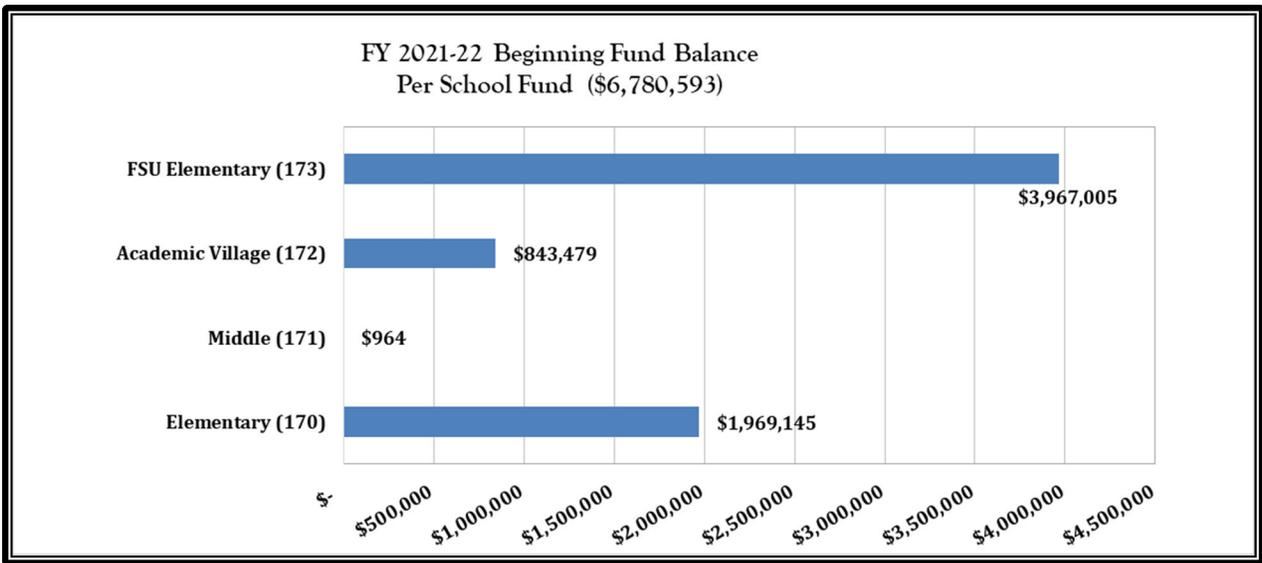
Step 6 -Consider requesting state oversight or other outside intervention.

Fund Balance/Reserve Policies

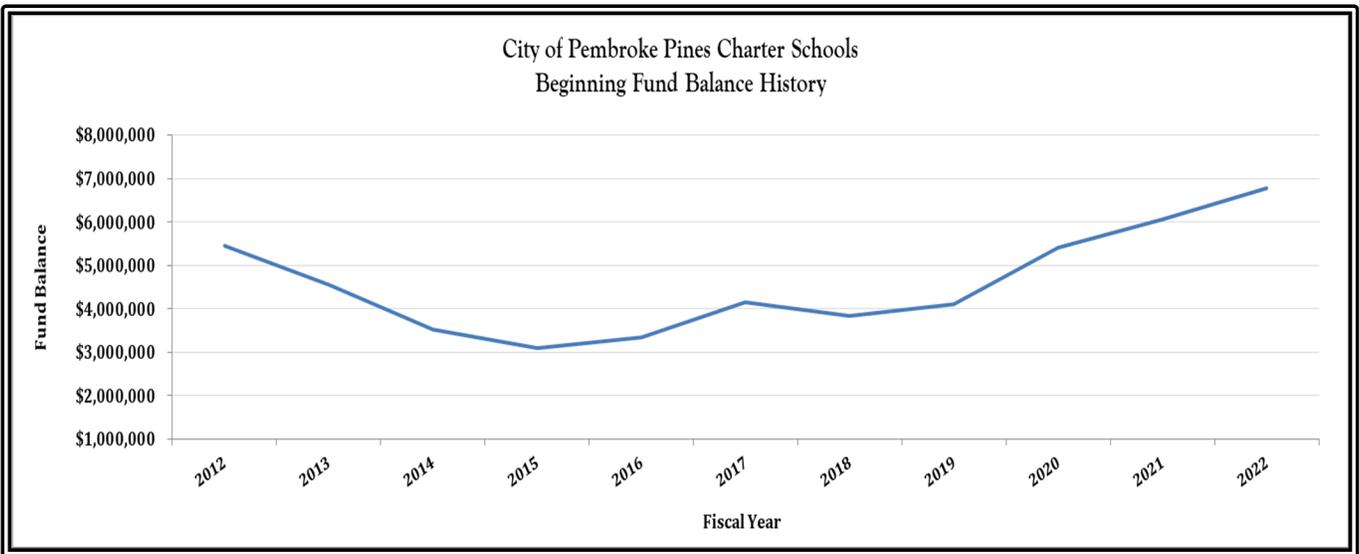
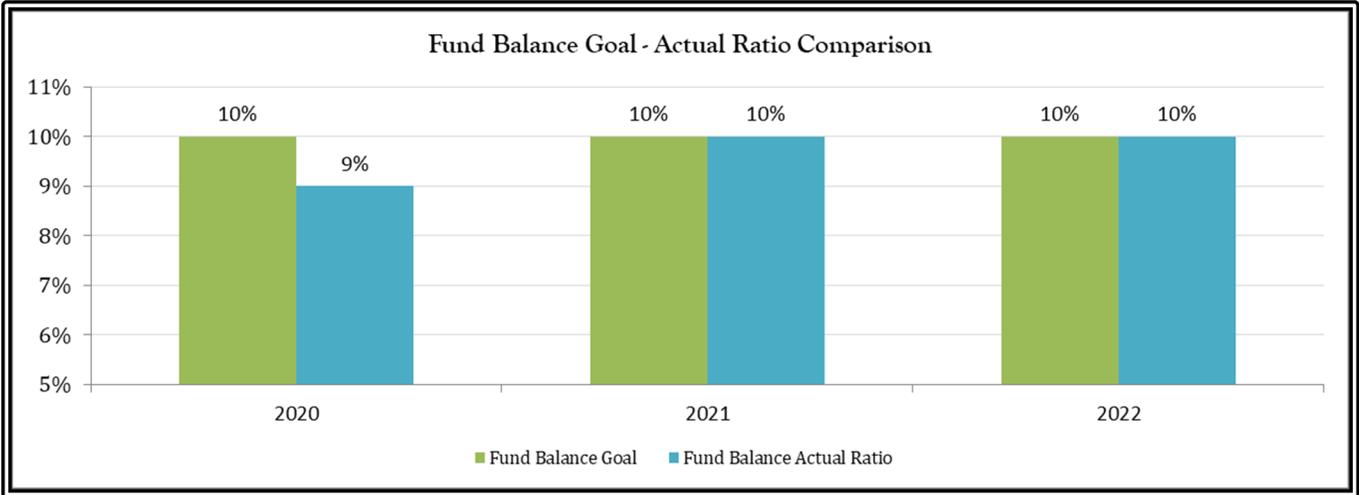
The Schools goal is to provide a fund balance of at least 10% of the Fund’s expenditures.

	2019-20	2020-21	2021-22
Budgeted Expenditures	\$ 57,365,170	\$ 61,650,247	\$ 66,019,981
Beginning Fund Balance	\$ 5,418,677	\$ 6,062,594	\$ 6,780,593
Reserve/Expenditure Ratio	9%	10%	10%

Despite that State-Shared revenues have not increased at the same rate as required expenditures over the past years, the Fund Balance for the upcoming fiscal year is 10%. For the 2021-22 school year, Administration will continue to pursue new revenue sources and find innovative ways of conducting business that will ultimately reduce operating expenses. Administration’s goal is to continue to maintain the fund balance **10%** target by the end of school year 2021-22.



Fund Balance Goals and History

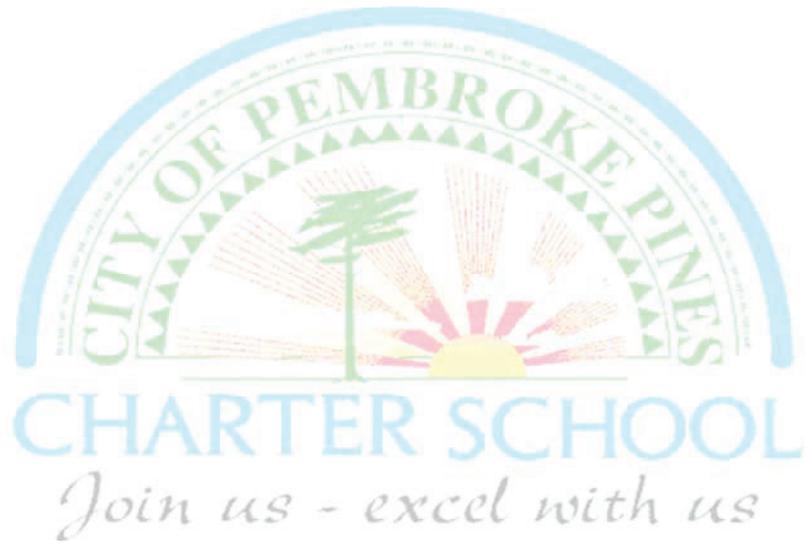


FINANCIAL SECTION

City of Pembroke Pines Charter Schools



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



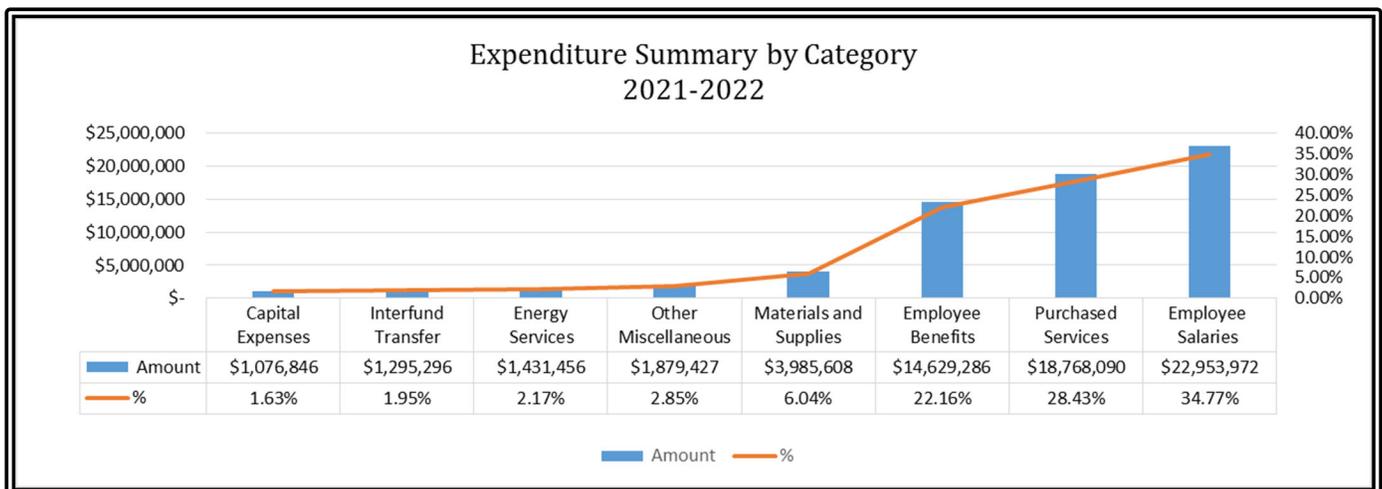
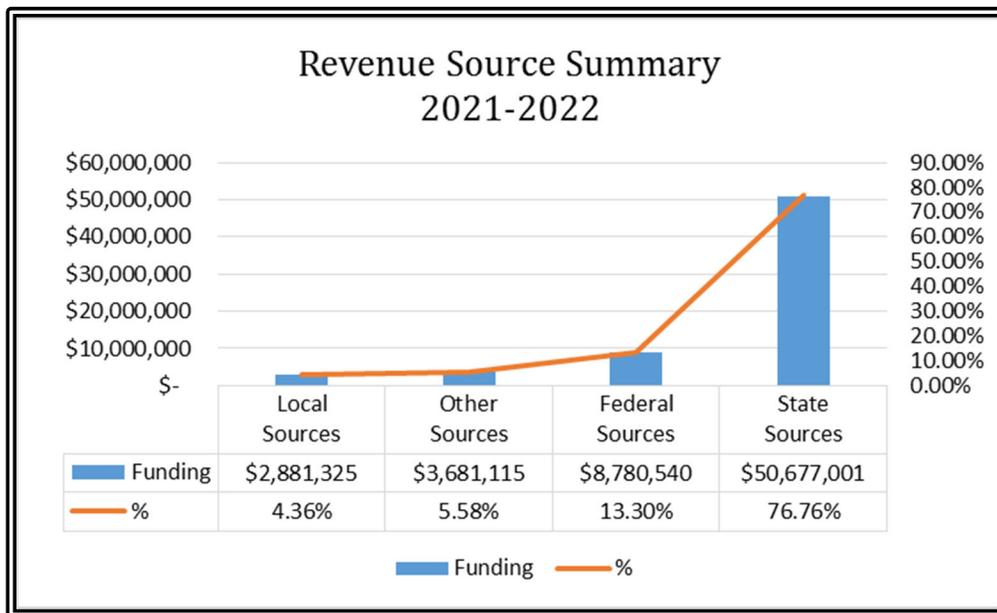
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PPCS FINANCIAL SUMMARY

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

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

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



PPCS 2021-2022 BUDGET FINANCIAL IMPACT ITEMS

REVENUES

Base Student Allocation (BSA)

The BSA is the amount of funds allocated per enrolled student, or full-time equivalent (FTE). The state approved 2021-22 BSA is \$4,372.91 per FTE, an increase of \$53.42 per FTE in comparison to the 2020-21 BSA of \$4,319.49. When weighted with the district allocation cost factor, this BSA increase represents an approximate \$327,945 additional revenues system-wide.

Base Student Allocation		Impact
170 Fund	Elementary Schools	\$ 103,264
171 Fund	Middle Schools	72,557
172 Fund	Academic Village Charter School	114,134
173 Fund	FSU Elementary School	37,990
Total Increase (Decrease)		\$ 327,945

Class Size Reduction

Pursuant to section 1011.685(2), Florida Statutes, class size reduction operating categorical funds shall be used by school districts to reduce class size as required in section 1003.03, Florida Statutes, and to ensure school districts that meet the maximum class size requirement use the funds for any lawful operating expenditure, giving priority to increasing salaries of classroom teachers. The State reduced the FY 2022 Class Size overall allocation by approximately 10%, resulting in reduced funding.

Class Size Reduction		Impact
170 Fund	Elementary Schools	\$ (407,805)
171 Fund	Middle Schools	70,727
172 Fund	Academic Village Charter School	73,755
173 Fund	FSU Elementary School	(151,548)
Total Increase (Decrease)		\$ (414,871)

CRRSA-Act- ESSER II Fund

ESSERT II is a non-recurring federal revenue established under the federal government Coronavirus Response and Relief Supplemental Appropriation (CRSSA). Enacted under Public Law 116-260 on December 27, 2020, these funds are provided to prevent, prepare, and respond to COVID-19, address learning loss caused by school closures and support schools for safe reopening. This projection is allocated based on the 2021-2022 Projected FTE.

CRRSA -ESSER II		Impact
170 Fund	Elementary Schools	\$ 1,864,289
171 Fund	Middle Schools	1,309,908
172 Fund	Academic Village Charter School	2,060,530
173 Fund	FSU Elementary School	259,347
Total Increase (Decrease)		\$ 5,494,074

Teacher Salary Allocation (TSA)

In 2020-21, Florida Legislature established through House Bill 641 and 5001 a new allocation within the FEFP intended for increasing full-time classroom teacher compensation and assist school districts in their recruitment and retention of classroom teachers and instructional personnel. The PPCS are required annually to submit to its governing board for approval a proposed salary distribution plan compliant to the HB641 mandate, and subsequently submit and receive final approval from the FLDOE. The 2021-2022 TSA projection is based on the charter school proportionate share of the District's Allocation.

Teacher Salary Allocation		Impact
170 Fund	Elementary Schools	\$ 374,429
171 Fund	Middle Schools	243,057
172 Fund	Academic Village Charter School	443,393
173 Fund	FSU Elementary School	135,803
Total Increase (Decrease)		\$ 1,196,682

Mental Health Allocation

This state shared revenue is provided to help establish and expand school-based mental health care. The PPCS must annually develop a governing board-approved Mental Health Plan prior to receipt of the allocation. The PPCS receives a proportionate share of the District allocation based on total UFTE. The State increased the Mental Health overall allocation by 20%, and the PPCS anticipate project a 13% increase in Mental Health allocation revenues.

Mental Health Allocation		Impact
170 Fund	Elementary Schools	\$ 12,836
171 Fund	Middle Schools	9,030
172 Fund	Academic Village Charter School	14,194
173 Fund	FSU Elementary School	4,767
Total Increase (Decrease)		\$ 40,827

District School Taxes

This categorical revenue represents supplemental millage funding from the state if the local district mill levy generates less than the state average per FTE. The State increased this budget by 6% in comparison to FY2020-21. The increase represents an additional \$214,529 in revenues.

District School Taxes		Impact
170 Fund	Elementary Schools	\$ 42,195
171 Fund	Middle Schools	28,181
172 Fund	Academic Village Charter School	94,505
173 Fund	FSU Elementary School	49,648
Total Increase (Decrease)		\$ 214,529

Rental –City Recreation Programs

This is a local revenue stream generated from middle school and AVCS facility rentals from outside vendors. Academic Village anticipates loss of facility rental income due to the discontinuation of cultural art and music classes held at the Academic Village.

Rental-City Recreation Programs		Impact
170 Fund	Elementary Schools	\$ -
171 Fund	Middle Schools	1,142
172 Fund	Academic Village Charter School	(78,199)
173 Fund	FSU Elementary School	-
Total Increase (Decrease)		\$ (77,057)

Public Education Capital Outlay (PECO)

State appropriated funds allocated for the purposes of charter school facility maintenance, repair, renovation, construction and lease payment. The PPCS utilizes its PECO funding towards its charter facility lease payment. Even though the 2021-22 projected PECO allocation increased by 7.82% in comparison to the 2020-2021 PECO allocation, the funding only covers 44.5% of the 2021-22 PPCS lease payment.

Public Education Capital Outlay		Impact
170 Fund	Elementary Schools	\$ 39,669
171 Fund	Middle Schools	27,990
172 Fund	Academic Village Charter School	43,925
173 Fund	FSU Elementary School	14,653
Total Increase (Decrease)		\$ 126,237

Contributions

The Pembroke Pines Charter School Foundation (PPCSF) is a charitable organization originally established with a \$1 million endowment for the purpose of providing scholarships to PPCS teachers and students. Once a 501(C)-3 non-profit status was obtained, PPCSF was authorized to fundraise for monies to supplement deficits in the PPCS charter school operating budget. This revenue is relied on to help balance the charter school budget, however, due to the ongoing pandemic, the PPCS project a significant loss of donations. Proceeds from the PPCSF were not used to balance the FY 2021-2022 charter school budget.

Contributions		Impact
170 Fund	Elementary Schools	\$ (252,335)
171 Fund	Middle Schools	(177,299)
172 Fund	Academic Village Charter School	(329,807)
173 Fund	FSU Elementary School	(92,831)
Total Increase (Decrease)		\$ (852,272)

In-House Transportation

This income is earned from charter school bus fleet rentals during downtime and summer months, however, the COVID-19 pandemic continues to negatively impact this revenue stream. The Transportation department project no summer revenues will be earned for the FY 2021-2022 school year.

In-House Transportation		Impact
170 Fund	Elementary Schools	\$ (113,147)
171 Fund	Middle Schools	(79,836)
172 Fund	Academic Village Charter School	(124,671)
173 Fund	FSU Elementary School	(41,314)
Total Increase (Decrease)		\$ (358,968)

Secure the Next Generation

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

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

Transfer from General Fund- Early Development Center (EDC) Profit

The City of Pembroke Pines municipally-run two Early Development Centers for its community, and the net income earned at these facilities support the Pembroke Pines Middle School daily operations. The ongoing pandemic has impacted attendance and subsequently, net income at the EDCs. The PPCS projects it will not receive income from this revenue stream for the FY 2021-2022 school year.

Transfer from General Fund-EDC Profit		Impact
170 Fund	Elementary Schools	\$ -
171 Fund	Middle Schools	(550,520)
172 Fund	Academic Village Charter School	-
173 Fund	FSU Elementary School	-
Total Increase (Decrease)		\$ (550,520)

PPCS 2020-2021 BUDGET FINANCIAL IMPACT ITEMS

EXPENDITURES

Charter School Teachers- Increase in positions

School administration requested additional full-time teacher positions to provide additional support for charter students. One Math Coach was added to the Central Middle Charter School and two teachers for the Academic Village. The financial impact of these additions is \$232,053.

Charter School Teachers		Impact
170 Fund	Elementary Schools	\$ -
171 Fund	Middle Schools	\$ 77,351
172 Fund	Academic Village Charter School	\$ 154,702
173 Fund	FSU Elementary School	\$ -
Total Increase (Decrease)		\$ 232,053

Office of Innovative Learning- K-12 Solution Specialists

With the increase of educational software programs needed to support digital and remote learning during the pandemic came an increased demand for student, family, and staff support for these technology platforms. Two K-12 Solution Specialists were created to assist with this need. These additions financially impact the FY 2021-2022 charter school budget by \$211,336.

K-12 Solution Specialists		Impact
170 Fund	Elementary Schools	\$ 52,834
171 Fund	Middle Schools	\$ 52,834
172 Fund	Academic Village Charter School	\$ 52,834
173 Fund	FSU Elementary School	\$ 52,834
Total Increase (Decrease)		\$ 211,336

Student Assistance Program (SAP) -Student Assistance Program Manager and School Mental Health Therapist.

The pandemic has brought on additional stress to our students and families. The PPCS established the Student Assistance Program (SAP) to address the increased mental health needs of its student population. The schools added a Student Assistance Program Manager and School Mental Health Therapist to facilitate and implement the SAP and to provide mental health therapy resources to students and families. The financial impact of these position additions is \$192,968 for FY 2021-2022.

SAP Manager and Mental Health Therapist		Impact
170 Fund	Elementary Schools	\$ 48,242
171 Fund	Middle Schools	\$ 48,242
172 Fund	Academic Village Charter School	\$ 48,242
173 Fund	FSU Elementary School	\$ 48,242
Total Increase (Decrease)		\$ 192,968

Teacher Salary Allocation (TSA) - Salary Expense

As stated, Florida Legislature established through House Bill 641 and 5001 a new allocation within FEFP intended for increasing full-time classroom teacher compensation and assist school districts in their recruitment and retention of classroom teachers and instructional personnel. Once the PPCS salary distribution plan is approved by the PPCS governing board and the FLDOE, the salary disbursement will be accounted for as a TSA correlating salary expenditure. The financial impact of this salary expense is \$1,196,682.

Teacher Salary Allocation - Salary Expense		Impact
170 Fund	Elementary Schools	\$ 374,429
171 Fund	Middle Schools	243,057
172 Fund	Academic Village Charter School	443,393
173 Fund	FSU Elementary School	135,803
Total Increase (Decrease)		\$ 1,196,682

Health Insurance

Based on actuarial estimates, health insurance costs for full-time charter school employees are anticipated to increase by 49% for the FY2021-2022 school year. The financial impact of the increase is projected to be approximately \$2.35 million dollars.

Health Insurance		Impact
170 Fund	Elementary Schools	\$ 611,964
171 Fund	Middle Schools	\$ 628,045
172 Fund	Academic Village Charter School	\$ 814,146
173 Fund	FSU Elementary School	\$ 301,707
Total Increase (Decrease)		\$ 2,355,862

Florida Retirement System (FRS expenses)

The Florida Retirement System increased the employer contribution rates from the 10% to 10.82%, increasing the overall budget by \$322,580.

Florida Retirement System (FRS)		Impact
170 Fund	Elementary Schools	\$ 106,725
171 Fund	Middle Schools	\$ 64,296
172 Fund	Academic Village Charter School	\$ 101,363
173 Fund	FSU Elementary School	\$ 50,196
Total Increase (Decrease)		\$ 322,580

English Language Arts (ELA) Textbook Adoption

The State of Florida is a textbook adoption state, meaning that the textbooks to be used in classroom instruction is chosen at the state level. There is an ELA textbook adoption for the 2021-2022 school year, significantly impacting the FY 2021-2022 charter school budget by \$1.28 million dollars.

ELA Textbook Adoption		Impact
170 Fund	Elementary Schools	\$ 466,831
171 Fund	Middle Schools	\$ 371,240
172 Fund	Academic Village Charter School	\$ 315,881
173 Fund	FSU Elementary School	\$ 129,315
Total Increase (Decrease)		\$ 1,283,267

Secure the Next Generation –SRO Expense

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

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

Repair, Maintenance & Improvement to Land and Building

System-wide repair and maintenance projects to include re-flooring classrooms, repairing entrance gates, painting projects, air conditioner control server repairs, and airnasium maintenance. These planned expenditures increased the overall budget by \$260,812.

Repair & Maintenance Projects		Impact
170 Fund	Elementary Schools	\$ 42,814
171 Fund	Middle Schools	\$ 22,479
172 Fund	Academic Village Charter School	\$ 132,539
173 Fund	FSU Elementary School	\$ 62,980
Total Increase (Decrease)		\$ 260,812

Food Service Program- Cafeteria Service Line Upgrade and Kitchen Equipment

The PPCS routinely replace outdated and inefficient models of its food service equipment. For FY 2021-2022, the Central Campus, West Middle, and East Elementary school cafeterias will receive food service line upgraded in addition to kitchen equipment replacements. The financial impact of the upgrades and replacing major equipment items for is \$110,264 for the 2021-2022 school year.

Food Service Equipment & Service Line Upgrade		Impact
170 Fund	Elementary Schools	\$ 126,564
171 Fund	Middle Schools	\$ 176,475
172 Fund	Academic Village Charter School	\$ 32,538
173 Fund	FSU Elementary School	\$ 28,118
Total Increase (Decrease)		\$ 363,695

Technology Needs

PPCS school administration evaluates its student and teacher technological needs every year during the budget cycle, and for the 2021-2022 school year, special emphasis was placed on replacing outdated and inoperable student chromebooks and carts, student iPads, teacher and student computer desktops, teacher laptops, upgrades for infrastructure and technology items

that could not be repaired. School administration works in tandem with the City Technology Services department to establish a technology needs budget that allows for systemwide equity. Considering the increased need of working technology for digital and remote learning due to the pandemic, technology needs impacts the charter school budget by is \$918,711

Technology Needs		Impact
170 Fund	Elementary Schools	\$ 283,150
171 Fund	Middle Schools	\$ 335,115
172 Fund	Academic Village Charter School	\$ 235,886
173 Fund	FSU Elementary School	\$ 64,560
Total Increase (Decrease)		\$ 918,711

City of Pembroke Pines Administrative Fee

The PPCS is municipally owned and operated by the City of Pembroke Pines, and as such, the City is directly involved in the schools day-to-day operations. The City provides various levels of administrative support and in turn, the charter schools are charged an administrative fee for services provided. The city administrative fee increased by 7.7% for FY 2021-22.

City of Pembroke Pines Administrative Fee		Impact
170 Fund	Elementary Schools	\$ 30,195
171 Fund	Middle Schools	\$ 30,058
172 Fund	Academic Village Charter School	\$ 21,549
173 Fund	FSU Elementary School	\$ 11,831
Total Increase (Decrease)		\$ 93,633

Transportation Services- School Bus Replacement

The contracted transportation service provider, Transportation Authority, maintains and repairs the school buses on a routine basis. However, it was determined that it is no longer cost-effective to repair the oldest buses in the fleet. The purchase of three school bus replacements is budgeted for within the FSU Elementary Budget for FY 2021-22.

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

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

REVENUE SOURCES:		FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
		Actual	Actual	Actual	Actual
Intergovernmental Revenue		\$ 47,457,131	\$ 49,113,435	\$ 50,093,757	\$ 54,092,921
Charges for Services		1,650,140	1,693,142	1,258,347	387,226
Miscellaneous Revenues		3,163,703	3,465,492	3,320,527	1,605,766
Other Sources		-	-	-	-
TOTAL REVENUES		\$ 52,270,974	\$ 54,272,069	\$ 54,672,631	\$ 56,085,913
	School Object	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
EXPENDITURES:					
Salaries	100	20,402,021	20,649,671	20,896,097	21,569,558
Employee Benefits	200	11,344,701	11,937,076	12,657,681	12,096,321
Purchased Services	300	15,331,549	15,960,748	15,628,253	16,466,930
Energy Services	400	1,469,731	1,465,203	1,276,430	1,171,563
Materials and Supplies	500	2,375,759	2,069,939	1,901,037	1,663,943
Capital Outlay	600	312,102	103,556	181,716	708,699
Other	700	1,269,823	1,407,149	1,487,500	1,690,899
TOTAL EXPENDITURES		\$ 52,505,686	\$ 53,593,342	\$ 54,028,714	\$ 55,367,913
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(234,712)	678,727	643,917	718,000
OTHER FINANCING SOURCES:					
Transfers In		1,416,301	1,139,463	990,000	548,000
Transfers Out		(925,000)	(503,000)	(990,000)	(548,000)
TOTAL TRANSFERS		491,301	636,463	-	-
Net Change in Fund Balance		256,586	1,315,207	643,917	717,999
Beginning Fund Balance		3,846,884	4,103,470	5,418,677	6,062,594
Ending Fund Balance		\$ 4,103,470	\$ 5,418,677	\$ 6,062,594	\$ 6,780,593

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

REVENUE SOURCES:		FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
		Adopted Budget	Forecast	Forecast	Forecast
Intergovernmental Revenue		\$ 59,457,541	\$ 58,930,542	\$ 60,593,523	\$ 62,310,542
Charges for Services		1,353,471	1,380,543	1,408,156	1,436,318
Miscellaneous Revenues		1,527,854	2,928,413	2,987,420	3,025,072
Other Sources		2,385,819	1,864,586	1,855,784	1,936,586
TOTAL REVENUES		\$ 64,724,685	\$ 65,104,084	\$ 66,844,883	\$ 68,708,518
	School				
	Object				
EXPENDITURES:		FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Salaries	100	22,953,972	23,625,663	24,317,151	25,046,599
Employee Benefits	200	14,629,286	14,993,128	15,366,365	15,749,275
Purchased Services	300	18,768,090	19,330,978	19,910,674	20,507,752
Energy Services	400	1,431,456	1,474,388	1,505,506	1,535,589
Materials and Supplies	500	3,985,408	3,682,709	3,678,342	3,759,228
Capital Outlay	600	1,076,846	311,442	328,043	316,620
Other	700	1,879,627	1,935,776	1,993,802	2,053,555
TOTAL EXPENDITURES		\$ 64,724,685	\$ 65,354,084	\$ 67,099,883	\$ 68,968,618
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		-	(250,000)	(255,000)	(260,100)
OTHER FINANCING SOURCES:					
Transfers In		1,295,296	986,806	998,521	1,042,631
Transfers Out		(1,295,296)	(736,806)	(743,521)	(782,531)
TOTAL TRANSFERS		-	250,000	255,000	260,100
Net Change in Fund Balance		-	-	-	-
Beginning Fund Balance		6,780,593	6,780,593	6,780,593	6,780,593
Ending Fund Balance		\$ 6,780,593	\$ 6,780,593	\$ 6,780,593	\$ 6,780,593

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

REVENUE SOURCES	ACCOUNT FUNCTION	SCHOOL FUNCTION	FY2017-2018 ACTUAL	FY2018-2019 ACTUAL	FY2019-2020 ACTUAL	FY2020-2021 ACTUAL
Intergovernmental Revenue						
Sch Breakfast Rmb - Severe Need	331602	3262	75,577	94,829	104,353	469,396
Sch Breakfast Rmb - Non Severe Need	331603	3262	62,777	39,409	-	295,770
Sch Lunch Reimb-Free/Reduced	331604	3261	1,074,368	919,012	682,973	1,585,066
Commodities - Donated Food	331606	3265	169,028	142,969	161,750	127,508
Carl D. Perkins FLDOE Grant	331607	3201	-	6,087	6,717	-
IDEA Grant	331616	3290	84,685	86,748	90,681	97,843
CARES Act - ESSER	331617	3299	6,567	-	13,166	1,219,111
English Language Acquisition	331619	3241	-	-	-	4,539
GEERS K-12 CTE	331956	3271	-	-	-	9,773
Safety & Security School Buildings	334260	3399	-	-	-	410,781
District Instructional Leadership	334903	3399	-	-	-	-
District Discretionary Lottery Fund	335900	3344	10,804	20,880	6,244	-
FL Education Finance Program (FEFP)	335910	3310	27,648,158	28,238,140	28,667,972	29,407,689
Teacher Salary Allocation	335911	3310	-	-	-	1,056,709
Digital Classroom Allocation	335912	3310	603,039	298,494	222,428	103,592
Class Size Reduction	335915	3390	6,527,859	6,506,021	6,508,523	6,485,832
Instructional Materials	335920	3336	430,097	444,137	433,500	447,609
Library Media Materials	335925	3336	25,126	26,240	25,549	27,035
Science Lab Materials	335927	3336	6,868	7,171	6,983	7,390
School Breakfast Supplement	335935	3337	3,545	4,179	4,642	3,781
School Lunch Supplement	335936	3338	7,602	7,774	10,126	8,583
Safe Schools	335950	3310	184,326	562,164	597,088	609,104
Mental Health Allocation	335951	3310	-	236,034	248,970	307,294
District School Taxes	335970	3310	3,332,981	3,599,115	3,770,956	4,059,882
District School Taxes	335970	3411	-	-	163,800	163,800
Best & Brightest Scholarship	335974	3399	402,400	391,197	699,901	-
Governor's A+ Funds	335975	3399	594,656	596,810	604,361	-
Transportation Revenue	335980	3354	898,106	929,840	906,213	921,592
ESE Guaranteed Allocation	335985	3310	1,166,350	1,299,675	1,410,491	1,403,787
Public Education Capital Outlay (PECO)	335991	3391	1,085,911	2,943,406	3,043,720	3,147,558
Summer Reading Program	335993	3374	374,260	377,079	374,138	381,739
Supplemental Academic Instruction	335995	3374	1,213,192	1,336,025	1,328,512	1,330,158
Local Capital Improvement Revenue	338100	3413	1,468,849	-	-	-
Total Intergovernmental Revenue			47,457,131	49,113,435	50,093,757	54,092,921
Charges for Services						
Before and Afterschool Education	347905	3489	1,111,873	1,210,913	900,113	218,404
In-House Transportation	347906	3354	423,409	357,285	246,472	42,540
Activity Fee	347907	3469	114,858	124,944	111,762	126,282
Total Charges for Services			1,650,140	1,693,142	1,258,347	387,226
Miscellaneous Revenues						
Interest from SBA	361030	3431	84,395	142,634	128,118	18,030
Rental - City Facilities	362030	3425	178,166	136,643	109,554	3,046
Rental - Cell Towers-Exempt	362031	3425	223,951	305,471	358,051	351,424
Rental - City Recreation Programs	362075	3425	642,955	713,001	987,660	581,668
Contributions	366015	3440	592,215	589,297	517,729	351,884
ICMA Forfeiture Revenue	369025	3495	4,124	18,802	8,115	25,624
E-Rate Program	369026	3495	19,036	16,450	23,816	19,848
Healthier US School Challenge Award	369027	3495	-	-	3,500	-
Other Miscellaneous Revenue	369040	3495	-	325	160	254,821
ConEd Energy Tax Deduction	369042	3495	178,539	-	-	-
Food Sales	369045	3451	1,240,322	1,542,869	1,183,824	(579)
Total Miscellaneous Revenues			3,163,703	3,465,492	3,320,527	1,605,766
Other Sources						
Transfer from General Fund (EDC Profit)	381020	3610	491,301	636,463	-	-
Transfer from Charter Elementary School	381170	3670	925,000	503,000	990,000	548,000
Transfer from Charter High School	381172	3670	-	-	-	-
Beginning Surplus	389940	3489	-	-	-	-
Estimated Budget Savings	389951	3489	-	-	-	-
Total Other Sources			1,416,301	1,139,463	990,000	548,000
Total Charter Revenues			53,687,275	55,411,532	55,662,631	56,633,913

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

REVENUE SOURCES	ACCOUNT FUNCTION	SCHOOL FUNCTION	FY2021-2022 ADOPTED BUDGET	FY2022-2023 FORECAST	FY2023-2024 FORECAST	FY2024-2025 FORECAST
Intergovernmental Revenue						
Sch Breakfast Rmb - Severe Need	331602	3262	176,225	181,513	186,959	192,567
Sch Breakfast Rmb - Non Severe Need	331603	3262	220,692	227,315	234,133	241,158
Sch Lunch Reimb-Free/Reduced	331604	3261	2,576,007	2,653,289	2,732,888	2,814,875
Commodities - Donated Food	331606	3265	216,868	223,376	230,077	236,980
Carl D. Perkins FLDOE Grant	331607	3201	-	-	-	-
IDEA Grant	331616	3290	96,674	97,642	98,620	99,605
CARES Act - ESSER	331617	3299	5,494,074	3,350,063	3,347,581	3,349,195
English Language Acquisition	331619	3241	-	-	-	-
GEERS K-12 CTE	331956	3271	-	-	-	-
Safety & Security School Buildings	334260	3399	-	-	-	-
District Instructional Leadership	334903	3399	-	-	-	-
District Discretionary Lottery Fund	335900	3344	-	-	-	-
FL Education Finance Program (FEFP)	335910	3310	30,135,743	31,039,817	31,971,011	32,930,141
Teacher Salary Allocation	335911	3310	1,196,682	1,232,584	1,269,562	1,307,648
Digital Classroom Allocation	335912	3310	103,526	106,634	109,833	113,128
Class Size Reduction	335915	3390	6,067,174	6,249,191	6,436,666	6,629,766
Instructional Materials	335920	3336	445,112	458,468	472,221	486,388
Library Media Materials	335925	3336	26,510	27,307	28,127	28,971
Science Lab Materials	335927	3336	7,247	7,466	7,691	7,921
School Breakfast Supplement	335935	3337	3,554	3,663	3,773	3,885
School Lunch Supplement	335936	3338	8,068	8,313	8,561	8,818
Safe Schools	335950	3310	602,224	620,292	638,901	658,068
Mental Health Allocation	335951	3310	339,353	349,536	360,022	370,822
District School Taxes	335970	3310	4,254,998	4,387,564	4,524,107	4,664,743
District School Taxes	335971	3411	163,800	163,800	163,800	163,800
Best & Brightest Scholarship	335974	3399	-	-	-	-
Governor's A+ Funds	335975	3399	-	-	-	-
Transportation Revenue	335980	3354	921,592	949,241	977,718	1,007,051
ESE Guaranteed Allocation	335985	3310	1,405,603	1,447,773	1,491,206	1,535,943
Public Education Capital Outlay (PECO)	335991	3391	3,282,149	3,380,616	3,482,035	3,586,496
Summer Reading Program	335993	3374	381,702	393,154	404,949	417,098
Supplemental Academic Instruction	335995	3374	1,331,964	1,371,925	1,413,082	1,455,475
Local Capital Improvement Revenue	338100	3413	-	-	-	-
Total Intergovernmental Revenue			59,457,541	58,930,542	60,593,523	62,310,542
Charges for Services						
Before and Afterschool Education	347905	3489	1,174,250	1,197,736	1,221,692	1,246,125
In-House Transportation	347906	3354	52,500	53,551	54,623	55,715
Activity Fee	347907	3469	126,721	129,256	131,841	134,478
Total Charges for Services			1,353,471	1,380,543	1,408,156	1,436,318
Miscellaneous Revenues						
Interest from SBA	361030	3431	35,170	35,522	35,879	36,238
Rental - City Facilities	362030	3425	108,210	110,375	112,583	114,835
Rental - Cell Towers-Exempt	362031	3425	307,864	314,023	320,303	326,709
Rental - City Recreation Programs	362075	3425	504,611	514,704	524,998	535,499
Contributions	366015	3440	524,500	529,747	535,045	540,396
ICMA Forfeiture Revenue	369025	3495	15,500	15,810	16,128	16,451
E-Rate Program	369026	3495	29,999	30,600	31,213	31,838
Healthier US School Challenge Award	369027	3495	-	-	-	-
Other Miscellaneous Revenue	369040	3495	2,000	2,040	2,084	2,124
ConEd Energy Tax Deduction	369042	3495	-	-	-	-
Food Sales	369045	3451	-	1,375,592	1,409,187	1,420,982
Total Miscellaneous Revenues			1,527,854	2,928,413	2,987,420	3,025,072
Other Sources						
Transfer from General Fund (EDC Profit)	381020	3610	-	250,000	255,000	260,100
Transfer from Charter Elementary School	381170	3670	557,925	715,605	706,842	745,700
Transfer from Charter High School	381172	3670	737,371	21,201	36,679	36,831
Beginning Surplus	389940	3489	315,000	(247,651)	(298,698)	(260,986)
Estimated Budget Savings	389951	3489	2,070,819	2,112,237	2,154,482	2,197,572
Total Other Sources			3,681,115	2,851,392	2,854,305	2,979,217
Total Charter Revenues			66,019,981	66,090,890	67,843,404	69,751,149

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

REVENUE SOURCES:	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
	Actual	Actual	Actual	Actual
Intergovernmental Revenue	\$ 47,457,131	\$ 49,113,435	\$ 50,093,757	\$ 54,092,921
Charges for Services	1,650,140	1,693,142	1,258,347	387,226
Miscellaneous Revenues	3,163,703	3,465,492	3,320,527	1,605,766
Other Sources	-	-	-	-
TOTAL REVENUES	\$ 52,270,974	\$ 54,272,069	\$ 54,672,631	\$ 56,085,913

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
	Actual	Actual	Actual	Actual
12018 Assistant Athletic Director	\$ 41,205	\$ 42,432	\$ 45,182	\$ 45,132
12125 Sch Clerical Spec I	261,428	260,844	215,005	188,846
12134 Sch Administrative Assistant II	-	-	44,589	47,714
12138 Sch Clerical Spec II	122,860	123,216	108,017	83,465
12139 Interventionist	-	-	44,392	50,390
12155 Sch Administrative Assistant I	115,749	120,890	74,630	38,594
12163 K-12 Solution Specialist	-	-	-	-
12164 Director of Innovative Learning	-	69,040	81,384	88,747
12558 Speech Therapist	130,340	138,190	149,787	151,765
12588 Sch Administrative Coordinator	-	-	-	29,553
12605 Student Assistant Program Mgr	-	-	-	-
12606 Sch Mental Health Therapist	-	-	-	-
12621 Technology and Instruction Supervisor	-	61,522	68,602	74,053
12910 Chtr Sch Teacher	15,316,745	15,636,734	16,003,983	16,954,056
12935 ESE Specialist	47,947	48,327	48,896	52,030
12941 High School Registrar	7,702	-	-	-
12942 High School Assistant Principal	241,604	266,687	275,091	296,302
12943 Guidance Director	44,027	46,724	47,495	52,385
12944 Student Services Coordinator	-	-	-	65,000
12949 Behavior Specialist	83,814	83,018	95,231	99,027
12950 Teacher Assistant	61,500	61,294	47,242	40,807
12951 Registrar	33,092	34,092	36,634	36,560
12952 Bookkeeper	163,000	164,725	90,589	84,704
12953 Assistant Principal	669,955	611,842	627,461	695,031
12954 Principal High School	128,003	130,704	140,310	139,341
12956 School Counselor	511,807	513,117	508,150	542,366
12957 Media Specialist	356,090	316,049	313,262	330,321
12960 Receptionist	36,909	39,125	40,630	39,163
12961 Security	38,859	31,822	19,751	16,955
12968 Principal East Campus	117,007	105,295	108,900	109,199
12969 Principal West Campus	109,512	111,962	120,183	120,513
12970 Principal Central Campus	123,510	126,160	135,414	134,476
12973 Principal Pembroke Shores	117,499	120,050	128,877	129,230
12992 Vacation leave - retire/term	7,006	4,060	11,928	-
12996 Sick leave - retire/term	56,623	46,496	23,762	72,074
12997 Sick leave - annual	89,301	96,994	95,168	129,979
13135 BTU Sub Total	174	-	-	300
13140 Temp Sub Teacher	427,133	466,942	298,272	200,503
13190 P/T After School Director	54,557	57,928	59,258	51,536
13403 P/T Bookkeeper	19,699	14,533	14,737	10,410
13554 P/T Teacher Assistant	432,235	415,402	436,796	302,163
13556 P/T After School Care	336,943	331,681	349,502	143,318
13559 P/T Certified Teacher	41,343	39,151	68,547	83,529
13683 Sch P/T Clerk Spec I	38,509	36,641	19,771	20,946
13686 P/T Aftercare Clerk Spec I	-	-	12,192	12,154
14000 Overtime	18,334	23,532	17,334	8,973
15005 Supplements	3,014,475	3,194,538	3,503,381	2,377,993
15007 Topped Out Incentive	-	-	750	1,650
15015 Payment in lieu of benefits	138,372	138,002	134,865	134,034
15116 Cell Phone Pay	540	540	540	540
21000 Social Security- matching	1,772,296	1,791,006	1,830,556	1,799,981
22200 Retirement contribution - FRS	1,633,735	1,710,079	1,817,661	2,241,497
22500 ICMA - city portion	136,989	133,943	123,063	142,211
23000 Health Insurance	4,500,905	4,722,597	4,680,369	4,793,500
23100 Life Insurance	79,546	24,544	75,677	70,020
24000 Workers compensation	16,512	(22,001)	150,191	209,305
25000 Unemployment compensation	(5,669)	2,278	770	53,539
26300 General retiree health contrib	57,000	94,000	209,000	70,000
30010 Contingency	-	-	-	-
31300 Professional services-Outside Legal	40,033	43,487	58,388	67,551

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
	Actual	Actual	Actual	Actual
31310 Prof & Tech Services	2,610,341	2,657,951	2,074,387	2,281,573
32100 Accounting and auditing fees	26,467	27,398	30,681	30,531
34300 Contract- laundry & cleaning	908	794	781	635
34500 Contract- building maintenance	1,146,791	1,148,644	1,093,400	1,113,771
34982 Function sourcing- Grounds/Facilities	32,931	28,068	18,002	14,736
34989 Contractual service provider	1,095,600	1,271,764	1,605,660	1,649,247
34990 Contractual services- other	1,829,440	1,897,499	2,034,521	1,555,142
40100 Travel/conferences	54,927	53,401	55,715	11,971
41370 Communications	99,054	105,948	111,466	110,490
41400 Postage	4,447	4,784	594	6,006
43380 Pub Ut Svc Othr Energ Sv	133,625	149,676	123,193	105,569
43430 Electricity	1,142,108	1,112,987	1,013,287	997,384
44200 Rents- machinery & equipment	54,418	41,269	38,237	39,674
44210 IT/Telecommunications Services	867,094	904,321	589,789	899,279
44360 Rentals	5,828,926	5,504,308	5,587,230	5,951,900
45000 Insurance	36,433	126,542	111,924	158,095
45320 Insurance & Bond Premium	309,267	197,364	209,119	234,982
46150 R & M- land- building & improvement	542,705	705,917	740,064	711,538
46210 Energy Savings Project	425,880	435,444	445,287	455,480
46250 R & M equipment	36,320	30,789	42,511	37,343
46300 R & M motor vehicles	160,633	153,856	147,877	134,034
46800 Maintenance contracts	35,771	40,144	25,085	13,351
46801 I.T. Maintenance contracts	72,608	73,226	73,172	111,929
47100 Printing	16,168	17,303	14,293	13,423
49000 Legal/employment ads	4,387	7,149	6,100	1,250
49105 License renewals	4,702	8,017	4,690	3,430
49175 Administrative fees	966,289	1,099,915	1,097,160	1,204,249
49176 FSU Administrative Fee	250,000	250,000	340,000	349,500
49177 Bwd Administrative Fee	34,324	35,109	32,081	36,604
52000 Operating supplies	50,139	38,557	17,899	11,259
52150 First aid, safety equip & supplies	2,247	2,733	2,676	2,260
52182 Testing material	185,729	204,787	226,729	284,415
52540 Fuel	193,998	202,540	139,951	68,610
52590 Other Mat'l & Sply	210,432	220,535	243,040	162,187
52600 Clothing/uniforms	18,467	54,190	26,661	22,584
52650 Equip < than \$1000	266,472	167,869	173,930	179,886
52652 Software < than \$1000 &/or licenses	329,696	483,378	513,970	862,997
52653 Computer equipment < \$1000	259,847	251,523	291,519	445,512
52790 Miscellaneous Expense	14,508	14,108	13,569	17,111
52910 Commodity Consumption	169,027	142,969	161,750	127,508
54100 Memberships/ dues/ subscription	76,762	77,863	95,767	79,835
54505 Media	19,676	13,073	5,154	1,588
54510 Media Books	70,002	83,791	77,352	74,034
54520 Textbooks	717,263	812,049	578,560	352,881
63000 Improvement other than building	65,022	-	-	-
64010 Athletic equipment	3,299	-	-	-
64014 Aluminum shed	-	2,244	-	-
64039 Computer equipment not micro	7,500	-	-	1,561
64053 Micro computer	-	-	15,064	-
64055 Laptop/Tablet	1,948	-	8,218	14,681
64060 Physical Control System	-	-	-	525,909
64066 File cabinets- other	2,350	-	-	-
64069 Freezer	-	-	2,832	-
64151 Oven	45,853	13,938	21,460	-
64155 Multimedia projector	-	-	-	3,500
64204 TV-Closed Circuit/Security Camera	-	7,614	-	-
64325 School bus	-	-	-	-
64400 Other equipment	186,130	79,760	134,142	163,048
TOTAL EXPENDITURE BY CITY OBJECT	52,505,686	53,593,342	54,028,714	55,367,913
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(234,712)	678,727	643,917	718,000
OTHER FINANCING SOURCES:				
Transfers In	1,416,301	1,139,463	990,000	548,000
Transfers Out	(925,000)	(503,000)	(990,000)	(548,000)
TOTAL TRANSFERS	491,301	636,463	-	-
Net Change in Fund Balance	256,586	1,315,207	643,917	717,999
Beginning Fund Balance	3,846,884	4,103,470	5,418,677	6,062,594
Ending Fund Balance	4,103,470	5,418,677	6,062,594	6,780,593

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

REVENUE SOURCES:	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
	Budget	Forecast	Forecast	Forecast
Intergovernmental Revenue	\$ 59,457,541	\$ 58,930,542	\$ 60,593,523	\$ 62,310,542
Charges for Services	1,353,471	1,380,543	1,408,156	1,436,318
Miscellaneous Revenues	1,527,854	2,928,413	2,987,420	3,025,072
Other Sources	2,385,819	1,864,586	1,855,784	1,936,586
TOTAL REVENUES	\$ 64,724,685	\$ 65,104,084	\$ 66,844,883	\$ 68,708,518

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2020-2021	FY 2022-2023	FY 2023-2024	FY 2024-2025
	Budget	Forecast	Forecast	Forecast
12018 Assistant Athletic Director	\$ 45,012	\$ 46,362	\$ 47,752	\$ 49,184
12125 Sch Clerical Spec I	162,135	166,996	172,002	177,160
12134 Sch Administrative Assistant II	47,653	49,082	50,554	52,070
12138 Sch Clerical Spec II	80,165	82,568	85,044	87,595
12139 Interventionist	47,575	49,002	50,472	51,986
12155 Sch Administrative Assistant I	40,040	41,241	42,478	43,752
12163 K-12 Solution Specialist	140,024	144,224	148,546	153,002
12164 Director of Innovative Learning	80,000	82,400	84,872	87,416
12558 Speech Therapist	157,034	161,742	166,591	171,586
12588 Sch Administrative Coordinator	31,492	32,436	33,409	34,411
12605 Student Assistant Program Mgr	73,092	75,284	77,540	79,864
12606 Sch Mental Health Therapist	55,016	56,664	58,360	60,108
12621 Technology and Instruction Supervisor	71,511	73,656	75,865	78,140
12910 Chtr Sch Teacher	17,343,439	17,863,734	18,399,636	18,951,615
12935 ESE Specialist	49,706	51,197	52,732	54,313
12941 High School Registrar	-	-	-	-
12942 High School Assistant Principal	286,064	294,645	303,484	312,588
12943 Guidance Director	50,837	52,362	53,932	55,549
12944 Student Services Coordinator	67,513	69,538	71,624	73,772
12949 Behavior Specialist	99,451	102,434	105,507	108,672
12950 Teacher Assistant	51,657	53,206	54,801	56,444
12951 Registrar	36,504	37,598	38,724	39,884
12952 Bookkeeper	86,783	89,386	92,066	94,827
12953 Assistant Principal	604,763	622,902	641,586	660,830
12954 Principal High School	139,340	143,520	147,825	152,259
12956 School Counselor	533,848	549,861	566,353	583,340
12957 Media Specialist	332,750	342,730	353,008	363,594
12960 Receptionist	39,125	40,298	41,506	42,751
12961 Security	20,447	21,060	21,691	22,341
12968 Principal East Campus	109,200	112,476	115,850	119,325
12969 Principal West Campus	120,516	124,130	127,852	131,686
12970 Principal Central Campus	134,472	138,506	142,660	146,938
12973 Principal Pembroke Shores	129,231	133,107	137,100	141,213
12992 Vacation leave - retire/term	3,000	3,060	3,120	3,180
12996 Sick leave - retire/term	31,250	31,875	32,506	33,147
12997 Sick leave - annual	77,500	79,050	80,623	82,225
13135 BTU Sub Total	-	-	-	-
13140 Temp Sub Teacher	390,000	397,800	405,755	417,922
13190 P/T After School Director	101,648	103,679	105,752	108,924
13403 P/T Bookkeeper	21,012	21,431	21,858	22,513
13554 P/T Teacher Assistant	622,728	635,179	647,878	667,309
13556 P/T After School Care	401,760	409,794	417,988	430,526
13559 P/T Certified Teacher	98,641	100,612	102,623	105,701
13683 Sch P/T Clerk Spec I	22,680	23,133	23,595	24,302
13686 P/T Aftercare Clerk Spec I	25,608	26,118	26,639	27,437
14000 Overtime	3,500	3,570	3,641	3,750
15005 Supplements	2,219,269	2,263,626	2,308,871	2,355,021
15007 Topped Out Incentive	-	-	-	-
15015 Payment in lieu of benefits	140,467	143,271	146,120	149,025
15116 Cell Phone Pay	1,080	1,101	1,123	1,145
21000 Social Security- matching	1,945,449	1,984,319	2,023,970	2,064,409
22200 Retirement contribution - FRS	2,550,042	2,601,003	2,652,983	2,706,005
22500 ICMA - city portion	146,717	149,643	152,629	155,674
23000 Health Insurance	7,149,362	7,363,810	7,584,691	7,812,207
23100 Life Insurance	124,384	126,844	129,350	131,909
24000 Workers compensation	170,759	174,145	177,597	181,117
25000 Unemployment compensation	-	-	-	-
26300 General retiree health contrib	70,007	71,381	72,782	74,211
30010 Contingency	-	-	-	-
31300 Professional services-Outside Legal	64,000	65,920	67,895	69,928

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2020-2021 Budget	FY 2022-2023 Forecast	FY 2023-2024 Forecast	FY 2024-2025 Forecast
31310 Prof & Tech Services	3,347,006	3,447,391	3,550,783	3,657,275
32100 Accounting and auditing fees	31,444	32,382	33,348	34,342
34300 Contract- laundry & cleaning	1,014	1,042	1,070	1,099
34500 Contract- building maintenance	1,142,260	1,176,525	1,211,817	1,248,169
34982 Function sourcing- Grounds/Facilities	22,500	23,175	23,866	24,577
34989 Contractual service provider	1,817,505	1,872,013	1,928,159	1,985,988
34990 Contractual services- other	1,963,053	2,021,937	2,082,584	2,145,056
40100 Travel/conferences	73,635	75,841	78,104	80,438
41370 Communications	107,825	111,054	114,378	117,796
41400 Postage	7,109	7,321	7,538	7,761
43380 Pub Ut Svc Othr Energ Sv	152,403	156,972	160,103	163,295
43430 Electricity	1,118,321	1,151,867	1,174,894	1,198,380
44200 Rents- machinery & equipment	41,122	42,345	43,604	44,902
44210 IT/Telecommunications Services	903,271	930,365	958,272	987,017
44360 Rentals	5,913,441	6,090,840	6,273,560	6,461,763
45000 Insurance	165,000	169,947	175,041	180,290
45320 Insurance & Bond Premium	467,000	481,007	495,434	510,292
46150 R & M- land- building & improvement	735,922	757,991	780,716	804,123
46210 Energy Savings Project	464,553	478,486	492,835	507,615
46250 R & M equipment	92,874	95,648	98,485	101,400
46300 R & M motor vehicles	178,606	183,960	189,472	195,149
46800 Maintenance contracts	48,542	49,994	51,483	53,016
46801 I.T. Maintenance contracts	144,667	149,004	153,470	158,070
47100 Printing	18,250	18,797	19,356	19,930
49000 Legal/employment ads	8,204	8,447	8,693	8,945
49105 License renewals	6,949	7,151	7,356	7,563
49175 Administrative fees	1,297,882	1,336,814	1,376,916	1,418,221
49176 FSU Administrative Fee	349,500	359,985	370,784	381,907
49177 Bwd Administrative Fee	37,781	38,911	40,074	41,274
52000 Operating supplies	24,271	24,998	25,747	26,518
52150 First aid, safety equip & supplies	1,402	1,443	1,485	1,529
52182 Testing material	412,609	424,983	437,725	450,849
52540 Fuel	160,732	165,549	170,509	173,914
52590 Other Mat'l & Sply	364,384	375,294	386,499	398,038
52600 Clothing/uniforms	30,804	31,725	32,674	33,648
52650 Equip < than \$1000	371,480	382,593	394,010	405,766
52652 Software < than \$1000 &/or licenses	1,009,287	1,039,546	1,070,711	1,102,811
52653 Computer equipment < \$1000	627,176	223,603	115,609	89,767
52790 Miscellaneous Expense	18,704	19,260	19,825	20,401
52910 Commodity Consumption	216,871	223,373	230,072	236,971
54100 Memberships/ dues/ subscription	168,811	173,861	179,059	184,407
54505 Media	12,850	13,234	13,630	14,038
54510 Media Books	88,332	90,980	93,706	96,515
54520 Textbooks	1,835,229	1,890,277	1,946,973	2,005,371
63000 Improvement other than building	-	-	-	-
64010 Athletic equipment	-	-	-	-
64014 Aluminum shed	-	-	-	-
64039 Computer equipment not micro	-	-	-	-
64053 Micro computer	-	-	-	-
64055 Laptop/Tablet	202,700	65,794	88,259	74,745
64060 Physical Control System	-	-	-	-
64066 File cabinets- other	2,400	2,448	2,500	2,500
64069 Freezer	17,800	13,668	13,730	14,075
64151 Oven	71,403	34,184	32,266	31,961
64155 Multimedia projector	7,000	7,140	-	7,427
64204 TV-Closed Circuit/Security Camera	-	-	-	-
64325 School bus	315,000	105,000	105,000	105,000
64400 Other equipment	460,543	83,208	86,288	80,912
TOTAL EXPENDITURE BY CITY OBJECT	64,724,685	65,354,084	67,099,883	68,968,618
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(250,000)	(255,000)	(260,100)
OTHER FINANCING SOURCES:				
Transfers In	1,295,296	986,806	998,521	1,042,631
Transfers Out	(1,295,296)	(736,806)	(743,521)	(782,531)
TOTAL TRANSFERS	-	250,000	255,000	260,100
Net Change in Fund Balance	-	-	-	-
Beginning Fund Balance	6,780,593	6,780,593	6,780,593	6,780,593
Ending Fund Balance	6,780,593	6,780,593	6,780,593	6,780,593

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

REVENUE SOURCES	FY2017-2018		FY2018-2019		FY2019-2020		FY2020-2021	
	ACTUAL		ACTUAL		ACTUAL		ACTUAL	
Local Revenue	\$	4,813,843	\$	5,158,634	\$	4,578,874	\$	1,992,992
State Shared Revenue		45,984,129		47,824,381		49,034,118		50,283,916
Federal Revenue		1,473,002		1,289,054		1,059,639		3,809,005
Other		-		-		-		-
Total Charter School Revenues	\$	52,270,974	\$	54,272,069	\$	54,672,631	\$	56,085,913

SCHOOL FUNCTION DESCRIPTION	SCHOOL FUNCTION	FY2017-2018		FY2018-2019		FY2019-2020		FY2020-2021	
		ACTUAL		ACTUAL		ACTUAL		ACTUAL	
EXPENDITURES									
K-3 Basic	5101	7,624,780	7,722,177	8,016,178	8,165,892				
4-8 Basic	5102	10,758,669	10,903,444	11,201,255	11,520,588				
9-12 Basic	5103	6,721,615	7,060,770	7,136,922	7,520,224				
Intensive English/ ESOL	5130	172	182	456	1,119				
Exceptional Student Program	5250	2,396,802	2,452,924	2,598,957	2,980,066				
Vocational 6-12	5300	133,463	141,214	189,850	224,855				
Substitute Teachers	5901	426,174	483,262	230,693	155,878				
School/Other	5919	25,137	26,638	91,455	67,676				
Guidance Services	6120	1,044,170	1,149,184	1,225,434	1,236,768				
Health Services ¹	6130	-	-	-	-				
Instructional Media Services	6200	758,683	701,298	696,363	694,503				
ESE Specialist	6303	86,866	90,064	92,308	97,490				
Instructional Staff Training Service	6400	101,003	78,420	44,983	52,258				
Board ²	7100	-	-	30,681	30,531				
General Administration ³	7200	-	-	32,081	36,604				
School Administration	7300	4,713,355	5,023,541	5,423,382	4,977,762				
Office of Innovative Learning ⁴	7301	-	-	-	-				
Food Services	7600	2,364,813	2,575,703	1,948,625	2,073,977				
Student transportation services	7800	2,130,240	2,268,057	2,143,952	1,612,632				
Operation of plant	7900	12,049,368	11,921,119	11,860,465	12,581,385				
Child care supervision	9102	520,931	527,253	551,922	282,594				
Athletics	9900	337,346	364,536	331,036	346,412				
Capital Outlay		312,101	103,556	181,716	708,699				
Total Charter School Expenditures		52,505,688	53,593,342	54,028,714	55,367,913				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(234,714)	678,727	643,917	718,000				

OTHER FINANCING SOURCES:		FY2017-2018		FY2018-2019		FY2019-2020		FY2020-2021	
Transfers In		1,416,301	1,139,463	990,000	548,000				
Transfers Out		(925,000)	(503,000)	(990,000)	(548,000)				
TOTAL TRANSFERS		491,301	636,463	-	-				

Net Change in Fund Balance	256,586	1,315,207	643,917	717,999
Beginning Fund Balance	3,846,884	4,103,470	5,418,677	6,062,594
Ending Fund Balance	4,103,470	5,418,677	6,062,594	6,780,593

^{1&2} The PPCSS created the Health Services school function and the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools, in FY 2020 and FY 2022, respectively.

³ In FY 2020, the District Sponsor Administrative Fee reclassified to the 7200 General Administration School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

⁴ In FY 2022, the PPCSS created the Office of Innovative Learning school function to realign and specify personnel and operating resources for IT support, diversity and equity management, and family outreach programs.

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

REVENUE SOURCES		FY2021-2022 ADOPTED BUDGET	FY2022-2023 FORECAST	FY2023-2024 FORECAST	FY2024-2025 FORECAST
Local Revenue		\$ 2,881,325	\$ 4,308,956	\$ 4,395,576	\$ 4,461,390
State Shared Revenue		50,677,001	52,197,344	53,763,265	55,376,162
Federal Revenue		8,780,540	6,733,198	6,830,258	6,934,380
Other		2,385,819	1,864,586	1,855,784	1,936,586
Total Charter School Revenues		\$ 64,724,685	\$ 65,104,084	\$ 66,844,883	\$ 68,708,518

SCHOOL FUNCTION DESCRIPTION	SCHOOL FUNCTION	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025
EXPENDITURES					
K-3 Basic	5101	9,394,788	9,596,835	9,834,537	10,098,386
4-8 Basic	5102	13,926,756	14,082,071	14,433,215	14,829,062
9-12 Basic	5103	8,703,237	8,872,554	9,085,645	9,340,847
Intensive English/ ESOL	5130	7,363	7,508	7,787	8,008
Exceptional Student Program	5250	2,994,913	3,078,160	3,163,821	3,252,804
Vocational 6-12	5300	251,747	259,031	266,526	274,240
Substitute Teachers	5901	338,237	345,054	352,005	362,018
School/Other	5919	128,961	131,531	134,155	137,962
Guidance Services	6120	1,480,965	1,522,575	1,565,383	1,609,408
Health Services ¹	6130	749,398	771,614	794,491	818,053
Instructional Media Services	6200	794,304	816,684	839,829	863,565
ESE Specialist	6303	102,259	105,000	107,816	110,711
Instructional Staff Training Service	6400	103,926	107,040	110,243	113,543
Board ²	7100	31,444	32,382	33,348	34,342
General Administration ³	7200	37,781	38,911	40,074	41,274
School Administration	7300	4,941,648	5,035,380	5,176,940	5,324,984
Office of Innovative Learning ⁴	7301	448,439	461,107	474,341	487,865
Food Services	7600	2,784,608	2,866,876	2,951,859	3,039,370
Student transportation services	7800	2,161,622	2,226,412	2,293,043	2,359,961
Operation of plant	7900	13,142,263	13,536,441	13,930,357	14,335,849
Child care supervision	9102	708,613	723,210	738,126	759,069
Athletics	9900	414,567	426,266	438,299	450,677
Capital Outlay		1,076,846	311,442	328,043	316,620
Total Charter School Expenditures		64,724,685	65,354,084	67,099,883	68,968,618
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		-	(250,000)	(255,000)	(260,100)

OTHER FINANCING SOURCES:					
Transfers In		1,295,296	986,806	998,521	1,042,631
Transfers Out		(1,295,296)	(736,806)	(743,521)	(782,531)
TOTAL TRANSFERS		-	250,000	255,000	260,100

Net Change in Fund Balance		-	-	-	-
Beginning Fund Balance		6,780,593	6,780,593	6,780,593	6,780,593
Ending Fund Balance		6,780,593	6,780,593	6,780,593	6,780,593

^{1&2} The PPCSS created the Health Services school function and the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools, in FY 2020 and FY 2022, respectively.

³ In FY 2020, the District Sponsor Administrative Fee reclassified to the 7200 General Administration School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

⁴ In FY 2022, the PPCSS created the Office of Innovative Learning school function to realign and specify personnel and operating resources for IT support, diversity and equity management, and family outreach programs.

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

REVENUE SOURCES:		FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
		Actual	Actual	Actual	Actual
Intergovernmental Revenue		\$ 15,348,501	\$ 15,498,589	\$ 15,616,184	\$ 17,171,438
Charges for Services		1,047,220	1,036,872	772,860	178,276
Miscellaneous Revenues		807,340	804,511	694,404	223,147
Other Sources		-	-	-	-
TOTAL REVENUES		\$ 17,203,061	\$ 17,339,972	\$ 17,083,448	\$ 17,572,861
EXPENDITURES:	School Object	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
Salaries	100	6,975,348	7,055,391	7,093,571	7,190,347
Employee Benefits	200	3,476,683	3,557,928	3,755,945	3,618,453
Purchased Services	300	4,146,944	4,419,852	4,245,479	4,969,566
Energy Services	400	314,420	324,723	284,667	257,689
Materials and Supplies	500	458,850	625,368	611,853	406,987
Capital Outlay	600	507,351	28,522	38,380	163,524
Other	700	306,700	344,083	344,892	391,658
TOTAL EXPENDITURES		\$ 16,186,296	\$ 16,355,867	\$ 16,374,787	\$ 16,998,224
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		1,016,765	984,105	708,661	574,637
OTHER FINANCING SOURCES:					
Transfers In		-	-	-	-
Transfers Out		(925,000)	(503,000)	(990,000)	(548,000)
TOTAL TRANSFERS		(925,000)	(503,000)	(990,000)	(548,000)
Net Change in Fund Balance		91,766	481,118	(281,339)	26,637
Beginning Fund Balance		1,650,963	1,742,729	2,223,847	1,942,508
Ending Fund Balance		\$ 1,742,729	\$ 2,223,847	\$ 1,942,508	\$ 1,969,145

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

REVENUE SOURCES:		FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
		Budget	Forecast	Forecast	Forecast
Intergovernmental Revenue		\$ 18,213,624	\$ 18,139,678	\$ 18,644,720	\$ 19,164,911
Charges for Services		926,555	945,087	963,989	983,269
Miscellaneous Revenues		332,821	784,347	798,216	812,343
Other Sources		668,320	681,687	695,321	709,227
TOTAL REVENUES		\$ 20,141,320	\$ 20,550,799	\$ 21,102,246	\$ 21,669,750
EXPENDITURES:	School Object	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Salaries	100	7,799,793	8,023,682	8,254,081	8,501,677
Employee Benefits	200	4,342,578	4,451,556	4,563,367	4,678,103
Purchased Services	300	5,191,043	5,346,712	5,507,013	5,672,125
Energy Services	400	316,568	326,060	332,967	339,616
Materials and Supplies	500	1,190,860	1,116,345	1,130,454	1,147,354
Capital Outlay	600	273,149	87,573	109,777	72,521
Other	700	469,404	483,266	497,745	512,654
TOTAL EXPENDITURES		\$ 19,583,395	\$ 19,835,194	\$ 20,395,404	\$ 20,924,050
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		557,925	715,605	706,842	745,700
OTHER FINANCING SOURCES:					
Transfers In		-	-	-	-
Transfers Out		(557,925)	(715,605)	(706,842)	(745,700)
TOTAL TRANSFERS		(557,925)	(715,605)	(706,842)	(745,700)
Net Change in Fund Balance		-	-	-	-
Beginning Fund Balance		1,969,145	1,969,145	1,969,145	1,969,145
Ending Fund Balance		\$ 1,969,145	\$ 1,969,145	\$ 1,969,145	\$ 1,969,145

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

REVENUE SOURCES	FY2017-2018		FY2018-2019		FY2019-2020		FY2020-2021	
	ACTUAL		ACTUAL		ACTUAL		ACTUAL	
Local Revenue	\$	1,854,560	\$	1,841,383	\$	1,467,264	\$	401,424
State Shared Revenue		14,854,209		15,057,845		15,284,164		15,435,804
Federal Revenue		494,292		440,744		332,020		1,735,633
Other		-		-		-		-
TOTAL REVENUES		\$ 17,203,061		\$ 17,339,972		\$ 17,083,448		\$ 17,572,861

170 ELEMENTARY SCHOOLS	SCHOOL		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021
	FUNCTION	DIVISION				
EXPENDITURES						
K-3 Basic	5101	5051	5,461,667	5,656,926	5,841,623	5,960,879
4-8 Basic	5102	5051	2,696,756	2,717,855	2,778,703	2,922,972
9-12 Basic	5103	5051	-	-	-	-
Intensive English/ ESOL	5130	5051	-	-	-	-
Exceptional Student Program	5250	5051	762,965	691,147	702,907	852,065
Vocational 6-12	5300	5051	-	-	-	-
Substitute Teachers	5901	5051	162,867	167,509	81,701	69,143
School/Other	5919	5051	-	-	23,627	12,185
Guidance Services	6120	5051	248,899	248,773	272,237	252,357
Health Services ¹	6130	5051	-	-	-	-
Instructional Media Services	6200	5051	285,601	295,024	270,070	256,445
ESE Specialist	6303	5051	-	-	-	-
Instructional Staff Training Service	6400	5051	24,419	28,486	14,019	11,898
Board ²	7100	5051	-	-	13,149	13,085
General Administration ³	7200	5051	-	-	13,165	13,036
School Administration	7300	5051	1,673,340	1,708,987	1,863,954	1,624,397
Office of Innovative Learning ⁴	7301	5051	-	-	-	-
Food Services	7600	5051	761,339	845,314	614,875	998,766
Student transportation services	7800	5051	700,057	716,785	666,049	503,996
Operation of plant	7900	5051	2,927,632	2,861,416	2,768,502	3,124,830
Child care supervision	9102	5051	383,559	389,123	411,826	218,646
Athletics	9900	5051	-	-	-	-
Capital Outlay		5051	97,195	28,522	38,380	163,524
Total Charter Elementary School Expenditures			16,186,296	16,355,867	16,374,787	16,998,224
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			1,016,765	984,105	708,661	574,637

OTHER FINANCING SOURCES:		FY2017-2018		FY2018-2019		FY2019-2020		FY2020-2021	
Transfers In			-		-		-		-
Transfers Out			(925,000)		(503,000)		(990,000)		(548,000)
TOTAL TRANSFERS			(925,000)		(503,000)		(990,000)		(548,000)

Net Change in Fund Balance		91,766	481,118	(281,339)	26,637
Beginning Fund Balance		1,650,963	1,742,729	2,223,847	1,942,508
Ending Fund Balance	\$	1,742,729	\$ 2,223,847	\$ 1,942,508	\$ 1,969,145

^{1&2} The PPCSS created the Health Services school function and the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools, in FY 2020 and FY 2022, respectively.

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

REVENUE SOURCES			FY2021-2022 ADOPTED BUDGET	FY2022-2023 FORECAST	FY2023-2024 FORECAST	FY2024-2025 FORECAST
Local Revenue			\$ 1,259,376	\$ 1,729,434	\$ 1,762,205	\$ 1,795,612
State Shared Revenue			15,337,553	15,797,687	16,271,619	16,759,767
Federal Revenue			2,876,071	2,341,991	2,373,101	2,405,144
Other			668,320	681,687	695,321	709,227
TOTAL REVENUES			\$ 20,141,320	\$ 20,550,799	\$ 21,102,246	\$ 21,669,750

170 ELEMENTARY SCHOOLS	SCHOOL FUNCTION	DIVISION	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025
EXPENDITURES						
K-3 Basic	5101	5051	6,909,246	7,050,329	7,221,263	7,413,595
4-8 Basic	5102	5051	3,496,757	3,554,015	3,659,012	3,759,212
9-12 Basic	5103	5051	-	-	-	-
Intensive English/ ESOL	5130	5051	-	-	-	-
Exceptional Student Program	5250	5051	819,562	842,599	866,323	890,714
Vocational 6-12	5300	5051	-	-	-	-
Substitute Teachers	5901	5051	137,241	139,984	142,779	146,836
School/Other	5919	5051	36,678	37,407	38,151	39,233
Guidance Services	6120	5051	322,291	331,434	340,851	350,530
Health Services	6130	5051	276,976	285,217	293,705	302,447
Instructional Media Services	6200	5051	303,200	311,754	320,597	329,667
ESE Specialist	6303	5051	-	-	-	-
Instructional Staff Training Service	6400	5051	35,846	36,920	38,024	39,162
Board ¹	7100	5051	13,476	13,878	14,292	14,718
General Administration ²	7200	5051	13,392	13,791	14,202	14,628
School Administration	7300	5051	1,607,280	1,636,983	1,686,304	1,735,537
Office of Innovative Learning ³	7301	5051	85,868	88,272	90,812	93,398
Food Services	7600	5051	880,977	907,363	934,267	961,932
Student transportation services	7800	5051	669,678	689,744	710,371	731,205
Operation of plant	7900	5051	3,192,959	3,288,735	3,384,871	3,483,842
Child care supervision	9102	5051	508,819	519,196	529,803	544,873
Athletics	9900	5051	-	-	-	-
Capital Outlay		5051	273,149	87,573	109,777	72,521
Total Charter Elementary School Expenditures			19,583,395	19,835,194	20,395,404	20,924,050
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			557,925	715,605	706,842	745,700

OTHER FINANCING SOURCES:						
Transfers In			-	-	-	-
Transfers Out			(557,925)	(715,605)	(706,842)	(745,700)
TOTAL TRANSFERS			(557,925)	(715,605)	(706,842)	(745,700)

Net Change in Fund Balance			-	-	-	-
Beginning Fund Balance			1,969,145	1,969,145	1,969,145	1,969,145
Ending Fund Balance			\$ 1,969,145	\$ 1,969,145	\$ 1,969,145	\$ 1,969,145

^{1&2} The PPCSS created the Health Services school function and the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools, in FY 2020 and FY 2022, respectively.

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

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2017-2018 ACTUAL	FY2018-2019 ACTUAL	FY2019-2020 ACTUAL	FY2020-2021 ACTUAL
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5051	3262	34,333	54,782	46,648	353,566
Sch Breakfast Rmb - Non Severe Need	331603	5051	3262	30,198	9,849	-	46,002
Sch Lunch Reimb-Free/Reduced	331604	5051	3261	372,071	326,556	232,221	771,099
Commodities - Donated Food	331606	5051	3265	54,872	45,379	49,556	40,150
IDEA Grant	331616	5051	3290	2,818	4,178	3,595	7,373
CARES Act-ESSER	331617	5051	3299	-	-	-	414,976
Safety & Security School Buildings	334260	5051	3399	-	-	-	102,468
District Discretionary Lottery Fund	335900	5051	3344	3,520	6,706	1,972	-
FL Education Finance Program (FEFP)	335910	5051	3310	8,937,567	8,864,799	8,954,685	9,027,498
Teacher Salary Allocation	335911	5051	3310	-	-	-	328,739
Digital Classroom Allocation	335912	5051	3310	33,616	27,718	3,057	1,215
Class Size Reduction	335915	5051	3390	2,519,566	2,497,919	2,459,674	2,452,079
Instructional Materials	335920	5051	3336	133,462	134,827	132,049	136,526
Library Media Materials	335925	5051	3336	8,133	8,285	8,058	8,579
Science Lab Materials	335927	5051	3336	2,223	2,264	2,203	2,345
School Breakfast Supplement	335935	5051	3337	1,151	1,326	1,462	1,191
School Lunch Supplement	335936	5051	3338	2,468	2,468	3,189	2,703
Safe Schools	335950	5051	3310	42,527	102,595	113,956	117,961
Mental Health Allocation	335951	5051	3310	-	43,185	46,320	64,666
District School Taxes	335970	5051	3310	978,822	1,037,842	1,087,070	1,169,709
District School Taxes	335970	5051	3411	-	-	54,600	54,600
Best & Brightest Scholarship	335974	5051	3399	115,200	124,052	189,362	-
Governor's A+ Funds	335975	5051	3399	191,938	192,676	191,813	-
Transportation Revenue	335980	5051	3354	155,807	167,450	171,517	173,264
ESE Guaranteed Allocation	335985	5051	3310	367,710	399,852	401,781	401,831
Public Education Capital Outlay (PECO)	335991	5051	3391	350,767	934,182	958,879	988,768
Summer Reading Program	335993	5051	3374	84,686	83,477	81,919	83,096
Supplemental Academic Instruction	335995	5051	3374	389,723	426,222	420,598	421,034
Local Capital Improvement Revenue	338100	5051	3413	535,323	-	-	-
Total Intergovernmental Revenue				15,348,501	15,498,589	15,616,184	17,171,438
Charges for Services							
Before and Afterschool Education	347905	5051	3489	873,311	923,476	695,242	164,880
In-House Transportation	347906	5051	3354	173,909	113,396	77,618	13,396
Total Charges for Services				1,047,220	1,036,872	772,860	178,276
Miscellaneous Revenues							
Interest from SBA	361030	5051	3431	40,673	62,658	52,294	6,302
Rental - City Facilities	362030	5051	3425	97,883	44,395	39,300	629
Rental - Cell Towers-Exempt	362031	5051	3425	72,044	83,117	106,737	111,541
Contributions	366015	5051	3440	195,812	182,766	155,700	97,475
ICMA Forfeiture Revenue	369025	5051	3495	522	4	1,728	-
E-Rate Program	369026	5051	3495	7,858	5,340	7,557	6,298
Healthier US School Challenge Award	369027	5051	3495	-	-	1,500	-
Other Miscellaneous Revenue	369040	5051	3495	-	-	160	733
ConEd Energy Tax Deduction	369042	5051	3495	55,394	-	-	-
Food Sales	369045	5051	3451	337,154	426,231	329,428	169
Total Miscellaneous Revenues				807,340	804,511	694,404	223,147
Other Sources							
Estimated Budget Savings	389951	5051	3489	-	-	-	-
Total Other Sources				-	-	-	-
Total Revenues - Elementary Schools				17,203,061	17,339,972	17,083,448	17,572,861

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

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025
				ADOPTED BUDGET	FORECAST	FORECAST	FORECAST
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5051	3262	85,514	88,080	90,722	93,444
Sch Breakfast Rmb - Non Severe Need	331603	5051	3262	39,468	40,653	41,872	43,128
Sch Lunch Reimb-Free/Reduced	331604	5051	3261	811,139	835,474	860,538	886,354
Commodities - Donated Food	331606	5051	3265	68,288	70,337	72,447	74,621
IDEA Grant	331616	5051	3290	7,373	7,447	7,522	7,597
CARES Act-ESSER	331617	5051	3299	1,864,289	1,300,000	1,300,000	1,300,000
Safety & Security School Buildings	334260	5051	3399	-	-	-	-
District Discretionary Lottery Fund	335900	5051	3344	-	-	-	-
FL Education Finance Program (FEFP)	335910	5051	3310	9,203,474	9,479,579	9,763,966	10,056,885
Teacher Salary Allocation	335911	5051	3310	374,429	385,662	397,232	409,149
Digital Classroom Allocation	335912	5051	3310	1,193	1,229	1,266	1,304
Class Size Reduction	335915	5051	3390	2,040,882	2,102,109	2,165,172	2,230,127
Instructional Materials	335920	5051	3336	136,834	140,940	145,168	149,523
Library Media Materials	335925	5051	3336	8,413	8,666	8,926	9,194
Science Lab Materials	335927	5051	3336	2,300	2,369	2,441	2,514
School Breakfast Supplement	335935	5051	3337	1,119	1,153	1,188	1,223
School Lunch Supplement	335936	5051	3338	2,540	2,617	2,695	2,776
Safe Schools	335950	5051	3310	115,688	119,159	122,734	126,416
Mental Health Allocation	335951	5051	3310	75,301	77,561	79,887	82,284
District School Taxes	335970	5051	3310	1,209,218	1,247,133	1,286,186	1,326,409
District School Taxes	335970	5051	3411	54,600	54,600	54,600	54,600
Best & Brightest Scholarship	335974	5051	3399	-	-	-	-
Governor's A+ Funds	335975	5051	3399	-	-	-	-
Transportation Revenue	335980	5051	3354	173,264	178,462	183,816	189,331
ESE Guaranteed Allocation	335985	5051	3310	401,831	413,886	426,303	439,092
Public Education Capital Outlay (PECO)	335991	5051	3391	1,031,397	1,062,339	1,094,210	1,127,036
Summer Reading Program	335993	5051	3374	83,543	86,050	88,631	91,290
Supplemental Academic Instruction	335995	5051	3374	421,527	434,173	447,198	460,614
Local Capital Improvement Revenue	338100	5051	3413	-	-	-	-
Total Intergovernmental Revenue				18,213,624	18,139,678	18,644,720	19,164,911
Charges for Services							
Before and Afterschool Education	347905	5051	3489	910,280	928,486	947,056	965,997
In-House Transportation	347906	5051	3354	16,275	16,601	16,933	17,272
Total Charges for Services				926,555	945,087	963,989	983,269
Miscellaneous Revenues							
Interest from SBA	361030	5051	3431	15,000	15,150	15,302	15,455
Rental - City Facilities	362030	5051	3425	50,260	51,266	52,291	53,337
Rental - Cell Towers-Exempt	362031	5051	3425	85,459	87,169	88,912	90,690
Contributions	366015	5051	3440	165,156	166,808	168,476	170,161
ICMA Forfeiture Revenue	369025	5051	3495	7,000	7,140	7,283	7,429
E-Rate Program	369026	5051	3495	9,446	9,635	9,828	10,025
Healthier US School Challenge Award	369027	5051	3495	-	-	-	-
Other Miscellaneous Revenue	369040	5051	3495	500	510	521	531
ConEd Energy Tax Deduction	369042	5051	3495	-	-	-	-
Food Sales	369045	5051	3451	-	446,669	455,603	464,715
Total Miscellaneous Revenues				332,821	784,347	798,216	812,343
Other Sources							
Estimated Budget Savings	389951	5051	3489	668,320	681,687	695,321	709,227
Total Other Sources				668,320	681,687	695,321	709,227
Total Revenues - Elementary Schools				20,141,320	20,550,799	21,102,246	21,669,750

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
	Actual	Actual	Actual	Actual
12125 Sch Clerical Spec I	\$ 80,770	\$ 81,190	\$ 77,467	\$ 66,417
12138 Sch Clerical Spec II	51,529	50,988	25,072	24,741
12155 Sch Administrative Assistant I	39,018	41,475	31,221	(1,643)
12163 K-12 Solution Specialist	-	-	-	-
12164 Director of Innovative Learning	-	17,260	20,346	22,187
12558 Speech Therapist	47,931	48,201	50,864	51,436
12605 Student Assistant Program Mgr	-	-	-	-
12606 Sch Mental Health Therapist	-	-	-	-
12910 Chtr Sch Teacher	5,042,805	5,126,498	5,256,197	5,646,908
12950 Teacher Assistant	15,362	15,362	15,362	15,443
12951 Registrar	-	16,390	18,317	18,280
12952 Bookkeeper	85,286	86,180	49,291	46,237
12953 Assistant Principal	266,012	255,618	261,824	302,939
12956 School Counselor	152,518	149,926	140,253	148,954
12957 Media Specialist	146,804	142,558	134,706	136,205
12968 Principal East Campus	117,007	105,295	108,900	109,199
12969 Principal West Campus	54,756	55,981	60,092	60,256
12970 Principal Central Campus	61,755	63,080	67,707	67,238
12992 Vacation leave - retire/term	-	-	5,964	-
12996 Sick leave - retire/term	4,103	12,431	9,530	21,087
12997 Sick leave - annual	13,818	18,784	20,966	28,587
13135 BTU sub Total	-	-	-	300
13140 Temp Sub Teacher	155,110	153,611	96,513	70,847
13190 P/T After School Director	40,473	41,782	44,336	40,616
13403 P/T Bookkeeper	19,699	14,533	14,737	10,410
13554 P/T Teacher Assistant	302,846	295,217	305,809	195,925
13556 P/T After School Care	251,033	246,204	261,322	108,760
13559 P/T Certified Teacher	23,985	24,344	28,467	30,665
13683 Sch P/T Clerk Spec I	11,477	11,940	-	-
13686 P/T Aftercare Clerk Spec I	-	-	12,192	12,154
14000 Overtime	9,172	11,758	12,573	5,869
15005 Supplements	713,591	731,821	783,019	417,413
15015 Payment in lieu of benefits	39,693	40,016	38,955	47,586
21000 Social Security- matching	581,741	581,945	590,496	570,471
22200 Retirement contribution - FRS	541,813	570,165	609,375	747,892
22500 ICMA - city portion	44,777	41,188	33,138	37,210
23000 Health Insurance	1,497,760	1,532,988	1,519,379	1,610,630
23100 Life Insurance	25,521	7,465	24,795	22,761
24000 Workers compensation	460	(8,856)	52,507	72,015
25000 Unemployment compensation	(4,400)	-	575	20,475
26300 General retiree health contrib	17,806	29,981	67,246	22,327
30010 Contingency	-	-	-	-
31300 Professional services-Outside Legal	16,645	12,798	15,831	21,714
31310 Prof & Tech Services	801,349	846,237	649,769	1,043,809
32100 Accounting and auditing fees	11,343	11,742	13,149	13,085
34300 Contract- laundry & cleaning	294	252	246	200
34500 Contract- building maintenance	376,099	376,407	354,450	369,169
34982 Function sourcing- Grounds/Facilities	8,602	5,747	5,415	5,080
34989 Contractual service provider	345,145	364,536	521,764	566,053
34990 Contractual services- other	592,254	616,763	645,064	494,776
40100 Travel/conferences	12,504	15,262	9,586	403
41370 Communications	34,281	34,864	37,451	40,574
41400 Postage	56	13	4	55
43380 Pub Ut Svc Othr Energ Sv	33,599	35,979	25,322	18,198
43430 Electricity	243,674	240,134	225,757	223,573
44200 Rents- machinery & equipmen	20,235	13,739	11,118	15,849
44210 IT/Telecommunications Services	281,488	293,573	185,715	283,167
44360 Rentals	1,223,152	1,093,836	1,133,170	1,271,996
45000 Insurance	11,884	41,085	35,233	49,782

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
	Actual	Actual	Actual	Actual
45320 Insurance & Bond Premium	100,398	62,547	65,848	73,992
46150 R & M- land- building & improvement	160,991	251,437	179,155	259,433
46210 Energy Savings Project	132,005	134,844	137,862	140,734
46250 R & M equipment	15,684	6,657	8,364	6,011
46300 R & M motor vehicles	52,115	48,851	46,728	42,245
46800 Maintenance contracts	12,757	13,047	6,418	3,760
46801 I.T. Maintenance contracts	28,375	25,203	24,577	36,808
47100 Printing	4,673	2,803	2,975	1,163
49000 Legal/employment ads	1,671	2,484	2,061	536
49105 License renewals	1,350	2,916	1,623	1,071
49175 Administrative fees	289,424	324,407	325,407	339,735
49177 Bwd Administrative Fee	12,498	12,597	13,165	13,036
52182 Testing material	3,690	2,700	963	8,518
52540 Fuel	70,746	48,610	33,588	15,918
52590 Other Mat'l & Sply	81,860	95,680	92,969	55,659
52600 Clothing/uniforms	1,399	1,039	1,197	-
52650 Equip < than \$1000	58,827	41,948	43,272	64,426
52652 Software < than \$1000 &/or licenses	138,274	145,125	153,527	229,174
52653 Computer equipment < \$1000	62,107	101,735	135,296	57,802
52790 Miscellaneous Expense	4,778	4,163	4,698	5,962
52910 Commodity Consumption	54,871	45,379	49,556	40,150
54100 Memberships/ dues/ subscription	36,277	32,161	40,297	31,854
54505 Media	8,753	6,725	186	313
54510 Media Books	17,543	23,490	20,636	20,721
54520 Textbooks	273,399	274,511	227,482	159,399
63000 Improvement other than building	50,632	-	-	-
64014 Aluminum shed	-	2,244	-	-
64053 Micro computer	-	-	3,228	-
64055 Laptop/Tablet	1,948	-	-	4,690
64060 Physical Control System	-	-	-	133,490
64066 File cabinets- other	2,350	-	-	-
64069 Freezer	-	-	-	-
64151 Oven	22,927	8,776	10,730	-
64204 TV-Closed Circuit/Security Camera	-	3,807	-	-
64400 Other equipment	19,339	13,695	24,422	25,344
TOTAL	16,186,296	16,355,867	16,374,787	16,998,224
91171 Transfer to Charter Middle School	850,000	503,000	990,000	548,000
91172 Transfer to Charter High School	75,000	-	-	-
TOTAL WITH TRANSFERS	\$ 17,111,296	\$ 16,858,867	\$ 17,364,787	\$ 17,546,224

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
	Budget	Forecast	Forecast	Forecast
12125 Sch Clerical Spec I	\$ 49,017	\$ 50,487	\$ 52,001	\$ 53,560
12138 Sch Clerical Spec II	24,420	25,152	25,906	26,683
12155 Sch Administrative Assistant I	-	-	-	-
12163 K-12 Solution Specialist	35,006	36,056	37,136	38,250
12164 Director of Innovative Learning	20,000	20,600	21,218	21,854
12558 Speech Therapist	51,412	52,953	54,540	56,175
12605 Student Assistant Program Mgr	18,273	18,821	19,385	19,966
12606 Sch Mental Health Therapist	13,754	14,166	14,590	15,027
12910 Chtr Sch Teacher	5,753,901	5,926,514	6,104,305	6,287,429
12950 Teacher Assistant	17,856	18,391	18,942	19,510
12951 Registrar	18,252	18,799	19,362	19,942
12952 Bookkeeper	46,176	47,561	48,987	50,456
12953 Assistant Principal	226,306	233,093	240,084	247,286
12956 School Counselor	143,574	147,880	152,315	156,883
12957 Media Specialist	137,047	141,157	145,390	149,750
12968 Principal East Campus	109,200	112,476	115,850	119,325
12969 Principal West Campus	60,258	62,065	63,926	65,843
12970 Principal Central Campus	67,236	69,253	71,330	73,469
12992 Vacation leave - retire/term	2,000	2,040	2,080	2,120
12996 Sick leave - retire/term	7,750	7,905	8,060	8,216
12997 Sick leave - annual	14,500	14,790	15,082	15,378
13135 BTU sub Total	-	-	-	-
13140 Temp Sub Teacher	147,000	149,940	152,938	157,524
13190 P/T After School Director	70,372	71,778	73,213	75,409
13403 P/T Bookkeeper	21,012	21,431	21,858	22,513
13554 P/T Teacher Assistant	414,720	423,012	431,470	444,411
13556 P/T After School Care	291,600	297,431	303,378	312,478
13559 P/T Certified Teacher	35,293	35,998	36,717	37,818
13683 Sch P/T Clerk Spec I	-	-	-	-
13686 P/T Aftercare Clerk Spec I	25,608	26,118	26,639	27,437
14000 Overtime	2,500	2,550	2,601	2,679
15005 Supplements	410,567	418,767	427,133	435,666
15015 Payment in lieu of benefits	50,427	51,432	52,453	53,494
21000 Social Security- matching	634,075	646,740	659,658	672,834
22200 Retirement contribution - FRS	848,781	865,740	883,037	900,683
22500 ICMA - city portion	31,823	32,457	33,102	33,761
23000 Health Insurance	2,222,594	2,289,257	2,357,922	2,428,650
23100 Life Insurance	39,734	40,519	41,317	42,133
24000 Workers compensation	57,984	59,131	60,302	61,494
25000 Unemployment compensation	-	-	-	-
26300 General retiree health contrib	22,343	22,778	23,221	23,674
30010 Contingency	-	-	-	-
31300 Professional services-Outside Legal	16,000	16,480	16,973	17,481
31310 Prof & Tech Services	1,049,148	1,080,612	1,113,021	1,146,401
32100 Accounting and auditing fees	13,476	13,878	14,292	14,718
34300 Contract- laundry & cleaning	320	329	338	347
34500 Contract- building maintenance	369,348	380,428	391,839	403,593
34982 Function sourcing- Grounds/Facilities	8,800	9,064	9,334	9,612
34989 Contractual service provider	544,180	560,499	577,309	594,624
34990 Contractual services- other	619,997	638,595	657,748	677,478
40100 Travel/conferences	21,492	22,135	22,794	23,475
41370 Communications	39,925	41,120	42,350	43,615
41400 Postage	310	319	328	337
43380 Pub Ut Svc Othr Energ Sv	36,213	37,298	38,040	38,798
43430 Electricity	241,779	249,031	254,007	259,082
44200 Rents- machinery & equipmen	13,911	14,323	14,747	15,185
44210 IT/Telecommunications Services	284,424	292,955	301,742	310,793
44360 Rentals	1,265,702	1,303,671	1,342,779	1,383,061
45000 Insurance	51,956	53,514	55,117	56,770

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
	Budget	Forecast	Forecast	Forecast
45320 Insurance & Bond Premium	147,050	151,461	156,003	160,681
46150 R & M- land- building & improvement	191,281	197,015	202,919	209,000
46210 Energy Savings Project	143,510	147,814	152,246	156,811
46250 R & M equipment	28,575	29,427	30,294	31,184
46300 R & M motor vehicles	56,290	57,977	59,714	61,502
46800 Maintenance contracts	12,680	13,059	13,446	13,844
46801 I.T. Maintenance contracts	45,553	46,918	48,324	49,772
47100 Printing	5,650	5,819	5,991	6,168
49000 Legal/employment ads	3,380	3,480	3,581	3,684
49105 License renewals	2,710	2,789	2,868	2,947
49175 Administrative fees	369,930	381,027	392,457	404,230
49177 Bwd Administrative Fee	13,392	13,791	14,202	14,628
52182 Testing material	9,600	9,887	10,180	10,482
52540 Fuel	38,576	39,731	40,920	41,736
52590 Other Mat'l & Sply	141,163	145,390	149,730	154,198
52600 Clothing/uniforms	1,450	1,492	1,536	1,580
52650 Equip < than \$1000	134,522	138,543	142,671	146,922
52652 Software < than \$1000 &/or licenses	258,085	265,820	273,784	281,989
52653 Computer equipment < \$1000	177,802	72,723	55,586	40,305
52790 Miscellaneous Expense	6,717	6,916	7,118	7,324
52910 Commodity Consumption	68,289	70,335	72,444	74,616
54100 Memberships/ dues/ subscription	76,655	78,949	81,312	83,743
54505 Media	6,425	6,617	6,815	7,019
54510 Media Books	25,730	26,501	27,294	28,112
54520 Textbooks	625,879	644,651	663,986	683,902
63000 Improvement other than building	-	-	-	-
64014 Aluminum shed	-	-	-	-
64053 Micro computer	-	-	-	-
64055 Laptop/Tablet	75,300	35,904	42,973	29,055
64060 Physical Control System	-	-	-	-
64066 File cabinets- other	2,400	2,448	2,500	-
64069 Freezer	6,700	6,834	9,153	2,300
64151 Oven	16,586	3,796	13,381	3,948
64204 TV-Closed Circuit/Security Camera	-	-	-	-
64400 Other equipment	172,163	38,591	41,770	37,218
TOTAL	19,583,395	19,835,194	20,395,404	20,924,050
91171 Transfer to Charter Middle School	557,925	715,605	706,842	745,700
91172 Transfer to Charter High School	-	-	-	-
TOTAL WITH TRANSFERS	\$ 20,141,320	\$ 20,550,799	\$ 21,102,246	\$ 21,669,750

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

REVENUE SOURCES:		FY 2017-2018		FY 2018-2019		FY 2019-2020		FY 2020-2021
		Actual		Actual		Actual		Actual
Intergovernmental Revenue		\$ 9,634,934	\$	9,890,042	\$	10,141,593	\$	10,759,475
Charges for Services		123,639		78,611		54,542		9,414
Miscellaneous Revenues		687,406		739,196		734,570		585,755
Other Sources		-		-		-		-
TOTAL REVENUES		\$ 10,445,979	\$	10,707,849	\$	10,930,705	\$	11,354,644
	School							
	Object							
EXPENDITURES:		FY 2017-2018		FY 2018-2019		FY 2019-2020		FY 2020-2021
Salaries	100	4,580,467		4,658,525		4,679,665		4,788,445
Employee Benefits	200	2,831,772		2,922,791		3,045,552		2,908,560
Purchased Services	300	3,175,192		3,333,908		3,311,501		3,328,951
Energy Services	400	252,475		272,125		245,793		219,555
Materials and Supplies	500	348,328		411,328		356,627		255,565
Capital Outlay	600	384,739		11,345		37,490		121,555
Other	700	214,579		238,457		237,721		285,985
TOTAL EXPENDITURES		\$ 11,787,552	\$	11,848,479	\$	11,914,349	\$	11,908,616
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(1,341,573)		(1,140,630)		(983,644)		(553,972)
 OTHER FINANCING SOURCES:								
Transfers In		1,341,301		1,139,463		990,000		548,000
Transfers Out		-		-		-		-
TOTAL TRANSFERS		1,341,301		1,139,463		990,000		548,000
Net Change in Fund Balance		(272)		(1,167)		6,356		(5,972)
Beginning Fund Balance		2,019		1,747		580		6,936
Ending Fund Balance		\$ 1,747	\$	580	\$	6,936	\$	964

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

REVENUE SOURCES:		FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
		Budget	Forecast	Forecast	Forecast
Intergovernmental Revenue		\$ 12,313,805	\$ 12,183,937	\$ 12,523,871	\$ 12,873,999
Charges for Services		11,550	11,781	12,017	12,257
Miscellaneous Revenues		372,244	761,383	775,435	789,753
Other Sources		447,099	456,041	465,162	474,466
TOTAL REVENUES		\$ 13,144,698	\$ 13,413,142	\$ 13,776,485	\$ 14,150,475
EXPENDITURES:		FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
	School Object				
Salaries	100	5,040,174	5,189,796	5,343,871	5,504,172
Employee Benefits	200	3,496,033	3,582,382	3,670,956	3,761,800
Purchased Services	300	3,902,472	4,019,502	4,140,030	4,264,163
Energy Services	400	268,467	276,517	282,338	287,976
Materials and Supplies	500	1,093,696	933,419	921,207	941,805
Capital Outlay	600	296,747	45,666	53,372	59,078
Other	700	342,405	352,666	363,232	374,112
TOTAL EXPENDITURES		\$ 14,439,994	\$ 14,399,948	\$ 14,775,006	\$ 15,193,106
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(1,295,296)	(986,806)	(998,521)	(1,042,631)
OTHER FINANCING SOURCES:					
Transfers In		1,295,296	986,806	998,521	1,042,631
Transfers Out		-	-	-	-
TOTAL TRANSFERS		1,295,296	986,806	998,521	1,042,631
Net Change in Fund Balance		-	-	-	-
Beginning Fund Balance		964	964	964	964
Ending Fund Balance		\$ 964	\$ 964	\$ 964	\$ 964

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

REVENUE SOURCES	FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021
	ACTUAL	ACTUAL	ACTUAL	ACTUAL
Local Revenue	\$ 811,045	\$ 817,807	\$ 789,113	\$ 595,169
State Shared Revenue	9,301,840	9,615,448	9,920,285	10,026,285
Federal Revenue	333,094	274,594	221,307	733,190
Other	-	-	-	-
TOTAL REVENUES	\$ 10,445,979	\$ 10,707,849	\$ 10,930,705	\$ 11,354,644

171 MIDDLE SCHOOLS	SCHOOL		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021
	FUNCTION	DIVISION				
EXPENDITURES						
K-3 Basic	5101	5052	-	-	-	-
4-8 Basic	5102	5052	5,840,548	5,932,885	6,132,515	6,290,330
9-12 Basic	5103	5052	-	-	-	-
Intensive English/ ESOL	5130	5052	172	182	456	472
Exceptional Student Program	5250	5052	590,968	662,725	703,120	744,606
Vocational 6-12	5300	5052	-	-	-	-
Substitute Teachers	5901	5052	119,051	154,488	50,849	51,925
School/Other	5919	5052	-	-	37,352	24,465
Guidance Services	6120	5052	213,473	213,479	230,855	216,387
Health Services ¹	6130	5052	-	-	-	-
Instructional Media Services	6200	5052	271,803	257,936	227,476	203,517
ESE Specialist	6303	5052	-	-	-	-
Instructional Staff Training Service	6400	5052	28,238	23,305	13,606	15,713
Board ²	7100	5052	-	-	8,766	8,722
General Administration ³	7200	5052	-	-	9,266	9,157
School Administration	7300	5052	1,220,411	1,202,584	1,242,606	1,081,627
Office of Innovative Learning ⁴	7301	5052	-	-	-	-
Food Services	7600	5052	599,124	599,514	464,681	313,098
Student transportation services	7800	5052	474,689	494,390	468,915	354,729
Operation of plant	7900	5052	2,314,114	2,260,012	2,257,378	2,450,330
Child care supervision	9102	5052	-	-	-	-
Athletics	9900	5052	26,088	35,634	29,018	21,983
Capital Outlay		5052	88,873	11,345	37,490	121,555
Total Charter Middle School Expenditures			11,787,552	11,848,479	11,914,349	11,908,616
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(1,341,573)	(1,140,630)	(983,644)	(553,972)

OTHER FINANCING SOURCES:	FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021
Transfers In	1,341,301	1,139,463	990,000	548,000
Transfers Out	-	-	-	-
TOTAL TRANSFERS	1,341,301	1,139,463	990,000	548,000

Net Change in Fund Balance	(272)	(1,167)	6,356	(5,972)
Beginning Fund Balance	2,019	1,747	580	6,936
Ending Fund Balance	\$ 1,747	\$ 580	\$ 6,936	\$ 964

^{1&2} The PPCSS created the Health Services school function and the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools, in FY 2020 and FY 2022, respectively.

³ In FY 2020, the District Sponsor Administrative Fee reclassified to the 7200 General Administration School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

⁴ In FY 2022, the PPCSS created the Office of Innovative Learning school function to realign and specify personnel and operating resources for IT support, diversity and equity management, and family outreach programs.

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

REVENUE SOURCES			FY2021-2022 ADOPTED BUDGET	FY2022-2023 FORECAST	FY2023-2024 FORECAST	FY2024-2025 FORECAST
Local Revenue			383,794	\$ 773,164	\$ 787,452	\$ 802,010
State Shared Revenue			10,293,880	10,602,704	10,920,786	11,248,409
Federal Revenue			2,019,925	1,581,233	1,603,085	1,625,590
Other			447,099	456,041	465,162	474,466
TOTAL REVENUES			\$ 13,144,698	\$ 13,413,142	\$ 13,776,485	\$ 14,150,475

171 MIDDLE SCHOOLS	SCHOOL FUNCTION	DIVISION	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025
EXPENDITURES						
K-3 Basic	5101	5052	-			
4-8 Basic	5102	5052	7,704,796	7,740,203	7,916,110	8,133,668
9-12 Basic	5103	5052	-			
Intensive English/ ESOL	5130	5052	2,608	2,685	2,763	2,843
Exceptional Student Program	5250	5052	763,320	784,608	806,499	829,014
Vocational 6-12	5300	5052	-			
Substitute Teachers	5901	5052	76,770	78,361	79,985	82,267
School/Other	5919	5052	47,324	48,268	49,232	50,630
Guidance Services	6120	5052	275,173	282,833	290,712	298,814
Health Services ¹	6130	5052	122,802	126,418	130,142	133,977
Instructional Media Services	6200	5052	249,342	256,267	263,402	270,729
ESE Specialist	6303	5052	-			
Instructional Staff Training Service	6400	5052	30,705	31,625	32,571	33,546
Board ²	7100	5052	8,984	9,252	9,528	9,812
General Administration ³	7200	5052	9,410	9,692	9,982	10,280
School Administration	7300	5052	1,120,376	1,140,853	1,175,121	1,207,459
Office of Innovative Learning ⁴	7301	5052	84,741	87,129	89,630	92,183
Food Services	7600	5052	620,976	639,654	658,512	677,983
Student transportation services	7800	5052	472,425	486,581	501,138	515,822
Operation of plant	7900	5052	2,518,369	2,593,908	2,669,524	2,747,362
Child care supervision	9102	5052	-			
Athletics	9900	5052	35,126	35,945	36,783	37,639
Capital Outlay		5052	296,747	45,666	53,372	59,078
Total Charter Middle School Expenditures			14,439,994	14,399,948	14,775,006	15,193,106
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(1,295,296)	(986,806)	(998,521)	(1,042,631)

OTHER FINANCING SOURCES:			FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025
Transfers In			1,295,296	986,806	998,521	1,042,631
Transfers Out			-	-	-	-
TOTAL TRANSFERS			1,295,296	986,806	998,521	1,042,631

Net Change in Fund Balance			-	-	-	-
Beginning Fund Balance			964	964	964	964
Ending Fund Balance			\$ 964	\$ 964	\$ 964	\$ 964

^{1&2} The PPCSS created the Health Services school function and the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools, in FY 2020 and FY 2022, respectively.

³ In FY 2020, the District Sponsor Administrative Fee reclassified to the 7200 General Administration School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

⁴ In FY 2022, the PPCSS created the Office of Innovative Learning school function to realign and specify personnel and operating resources for IT support, diversity and equity management, and family outreach programs.

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

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2017-2018 ACTUAL	FY2018-2019 ACTUAL	FY2019-2020 ACTUAL	FY2020-2021 ACTUAL
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5052	3262	22,684	18,704	18,545	43,121
Sch Breakfast Rmb - Non Severe Need	331603	5052	3262	3,174	3,743	-	57,683
Sch Lunch Reimb-Free/Reduced	331604	5052	3261	267,059	216,710	165,606	238,230
Commodities - Donated Food	331606	5052	3265	37,483	31,435	34,820	28,211
IDEA Grant	331616	5052	3290	2,694	4,002	2,336	4,287
CARES Act-ESSER	331617	5052	3299	-	-	-	290,565
Safety & Security School Buildings	334260	5052	3399	-	-	-	71,093
District Discretionary Lottery Fund	335900	5052	3344	2,229	4,321	1,279	-
FL Education Finance Program (FEFP)	335910	5052	3310	5,655,276	5,712,478	5,810,912	5,871,943
Teacher Salary Allocation	335911	5052	3310	-	-	-	213,323
Digital Classroom Allocation	335912	5052	3310	22,845	19,167	2,142	854
Class Size Reduction	335915	5052	3390	1,210,401	1,222,527	1,211,640	1,207,269
Instructional Materials	335920	5052	3336	90,702	93,229	92,541	95,921
Library Media Materials	335925	5052	3336	5,527	5,729	5,659	6,016
Science Lab Materials	335927	5052	3336	1,511	1,566	1,547	1,644
School Breakfast Supplement	335935	5052	3337	786	919	1,027	837
School Lunch Supplement	335936	5052	3338	1,686	1,709	2,240	1,899
Safe Schools	335950	5052	3310	28,902	70,941	79,879	82,866
Mental Health Allocation	335951	5052	3310	-	29,860	32,468	45,427
District School Taxes	335970	5052	3310	619,353	668,790	705,376	760,759
District School Taxes	335970	5052	3411	-	-	54,600	54,600
Best & Brightest Scholarship	335974	5052	3399	69,600	65,471	132,856	-
Governor's A+ Funds	335975	5052	3399	130,154	130,931	132,623	-
Transportation Revenue	335980	5052	3354	254,048	264,177	265,460	268,520
ESE Guaranteed Allocation	335985	5052	3310	289,124	329,200	367,877	366,722
Public Education Capital Outlay (PECO)	335991	5052	3391	238,008	645,912	672,182	697,870
Summer Reading Program	335993	5052	3374	53,586	53,793	53,155	54,044
Supplemental Academic Instruction	335995	5052	3374	264,864	294,728	294,823	295,771
Local Capital Improvement Revenue	338100	5052	3413	363,238	-	-	-
Total Intergovernmental Revenue				9,634,934	9,890,042	10,141,593	10,759,475
Charges for Services							
Before and Afterschool Education	347905	5052	3489	-	-	-	-
In-House Transportation	347906	5052	3354	123,639	78,611	54,542	9,414
Total Charges for Services				123,639	78,611	54,542	9,414
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5052	3431	(6,474)	(180)	515	533
Rental - City Facilities	362030	5052	3425	2,927	-	-	-
Rental - Cell Towers-Exempt	362031	5052	3425	154,495	160,211	189,739	177,090
Rental - City Recreation Programs	362075	5052	3425	53,560	56,038	135,951	81,642
Contributions	366015	5052	3440	110,703	125,043	112,195	67,640
ICMA Forfeiture Revenue	369025	5052	3495	3,602	14,939	6,387	-
E-Rate Program	369026	5052	3495	5,238	3,648	5,237	4,365
Healthier US School Challenge Award	369027	5052	3495	-	-	1,000	-
Other Miscellaneous Revenue	369040	5052	3495	-	-	-	254,088
ConEd Energy Tax Deduction	369042	5052	3495	34,674	-	-	-
Food Sales	369045	5052	3451	328,681	379,497	283,546	397
Total Miscellaneous Revenues				687,406	739,196	734,570	585,755
Other Sources							
Transfer from General Fund (EDC Profit)	381020	5052	3610	491,301	636,463	-	-
Transfer from Charter Elementary School	381170	5052	3670	850,000	503,000	990,000	548,000
Transfer from Charter High School	381172	5052	3670	-	-	-	-
Beginning Surplus	389940	5052	3489	-	-	-	-
Estimated Budget Savings	389951	5052	3489	-	-	-	-
Total Other Sources				1,341,301	1,139,463	990,000	548,000
Total Charter Middle Schools				11,787,280	11,847,312	11,920,705	11,902,644

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

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025
				ADOPTED BUDGET	FORECAST	FORECAST	FORECAST
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5052	3262	44,731	46,073	47,456	48,879
Sch Breakfast Rmb - Non Severe Need	331603	5052	3262	43,086	44,379	45,710	47,082
Sch Lunch Reimb-Free/Reduced	331604	5052	3261	569,932	587,030	604,641	622,781
Commodities - Donated Food	331606	5052	3265	47,981	49,421	50,904	52,431
IDEA Grant	331616	5052	3290	4,287	4,330	4,374	4,417
CARES Act-ESSER	331617	5052	3299	1,309,908	850,000	850,000	850,000
Safety & Security School Buildings	334260	5052	3399	-	-	-	-
District Discretionary Lottery Fund	335900	5052	3344	-	-	-	-
FL Education Finance Program (FEFP)	335910	5052	3310	5,974,462	6,153,696	6,338,307	6,528,456
Teacher Salary Allocation	335911	5052	3310	243,057	250,349	257,860	265,595
Digital Classroom Allocation	335912	5052	3310	838	864	890	916
Class Size Reduction	335915	5052	3390	1,280,813	1,319,238	1,358,815	1,399,579
Instructional Materials	335920	5052	3336	96,156	99,041	102,012	105,073
Library Media Materials	335925	5052	3336	5,912	6,090	6,273	6,461
Science Lab Materials	335927	5052	3336	1,616	1,665	1,715	1,766
School Breakfast Supplement	335935	5052	3337	786	810	834	859
School Lunch Supplement	335936	5052	3338	1,785	1,839	1,894	1,951
Safe Schools	335950	5052	3310	81,296	83,735	86,247	88,835
Mental Health Allocation	335951	5052	3310	52,916	54,504	56,139	57,823
District School Taxes	335970	5052	3310	784,952	810,139	836,082	862,802
District School Taxes	335970	5052	3411	54,600	54,600	54,600	54,600
Best & Brightest Scholarship	335974	5052	3399	-	-	-	-
Governor's A+ Funds	335975	5052	3399	-	-	-	-
Transportation Revenue	335980	5052	3354	268,520	276,576	284,873	293,420
ESE Guaranteed Allocation	335985	5052	3310	367,984	379,024	390,395	402,107
Public Education Capital Outlay (PECO)	335991	5052	3391	727,740	749,573	772,060	795,222
Summer Reading Program	335993	5052	3374	54,231	55,858	57,534	59,260
Supplemental Academic Instruction	335995	5052	3374	296,216	305,103	314,256	323,684
Local Capital Improvement Revenue	338100	5052	3413	-	-	-	-
Total Intergovernmental Revenue				12,313,805	12,183,937	12,523,871	12,873,999
Charges for Services							
Before and Afterschool Education	347905	5052	3489	-	-	-	-
In-House Transportation	347906	5052	3354	11,550	11,781	12,017	12,257
Total Charges for Services				11,550	11,781	12,017	12,257
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5052	3431	670	677	684	691
Rental - City Facilities	362030	5052	3425	-	-	-	-
Rental - Cell Towers-Exempt	362031	5052	3425	159,614	162,807	166,063	169,384
Rental - City Recreation Programs	362075	5052	3425	82,784	84,440	86,129	87,852
Contributions	366015	5052	3440	116,039	117,200	118,372	119,556
ICMA Forfeiture Revenue	369025	5052	3495	6,000	6,120	6,243	6,368
E-Rate Program	369026	5052	3495	6,637	6,770	6,906	7,044
Healthier US School Challenge Award	369027	5052	3495	-	-	-	-
Other Miscellaneous Revenue	369040	5052	3495	500	510	521	531
ConEd Energy Tax Deduction	369042	5052	3495	-	-	-	-
Food Sales	369045	5052	3451	-	382,859	390,517	398,327
Total Miscellaneous Revenues				372,244	761,383	775,435	789,753
Other Sources							
Transfer from General Fund (EDC Profit)	381020	5052	3610	-	250,000	255,000	260,100
Transfer from Charter Elementary School	381170	5052	3670	557,925	715,605	706,842	745,700
Transfer from Charter High School	381172	5052	3670	737,371	21,201	36,679	36,831
Beginning Surplus	389940	5052	3489	-	-	-	-
Estimated Budget Savings	389951	5052	3489	447,099	456,041	465,162	474,466
Total Other Sources				1,742,395	1,442,847	1,463,683	1,517,097
Total Charter Middle Schools				14,439,994	14,399,948	14,775,006	15,193,106

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
	Actual	Actual	Actual	Actual
12125 Sch Clerical Spec I	\$ 73,466	\$ 72,292	\$ 51,495	\$ 48,096
12138 Sch Clerical Spec II	71,331	72,228	56,721	56,538
12155 Sch Administrative Assistant I	36,109	37,378	40,176	40,238
12163 K-12 Solution Specialist	-	-	-	-
12164 Director of Innovative Learning	-	17,260	20,346	22,187
12558 Speech Therapist	47,271	48,200	50,864	51,436
12605 Student Assistant Program Mgr	-	-	-	-
12606 Sch Mental Health Therapist	-	-	-	-
12910 Chtr Sch Teacher	3,498,244	3,599,477	3,779,138	3,898,693
12950 Teacher Assistant	46,138	45,932	31,880	25,364
12951 Registrar	33,092	17,702	18,317	18,280
12952 Bookkeeper	43,040	42,665	2,743	-
12953 Assistant Principal	239,935	188,745	189,229	202,423
12956 School Counselor	93,452	98,757	100,036	104,683
12957 Media Specialist	117,643	118,225	99,266	98,659
12969 Principal West Campus	54,756	55,981	60,092	60,256
12970 Principal Central Campus	61,755	63,080	67,707	67,238
12992 Vacation leave - retire/term	-	-	5,964	-
12996 Sick leave - retire/term	15,027	10,216	9,481	32,599
12997 Sick leave - annual	24,754	31,204	28,947	36,719
13135 BTU sub Total	90	-	-	-
13140 Temp Sub Teacher	113,382	136,976	81,659	68,179
13554 P/T Teacher Assistant	27,103	19,662	16,758	13,847
13683 Sch P/T Clerk Spec I	16,767	14,468	9,323	10,647
14000 Overtime	6,893	9,497	3,916	1,679
15005 Supplements	847,159	876,779	941,385	729,333
15007 Topped Out Incentive	-	-	-	900
15015 Payment in lieu of benefits	35,816	38,999	33,970	30,970
21000 Social Security- matching	413,195	417,869	423,099	418,421
22200 Retirement contribution - FRS	389,196	392,622	416,075	505,153
22500 ICMA - city portion	29,353	32,737	28,468	34,200
23000 Health Insurance	1,040,692	1,097,758	1,059,304	1,020,962
23100 Life Insurance	18,807	5,722	17,487	16,094
24000 Workers compensation	4,259	(4,947)	33,281	46,130
25000 Unemployment compensation	(241)	2,040	-	21,014
26300 General retiree health contrib	13,755	21,792	48,091	16,065
30010 Contingency	-	-	-	-
31300 Professional services-Outside Legal	10,485	7,998	9,342	13,526
31310 Prof & Tech Services	608,094	593,431	446,342	313,238
32100 Accounting and auditing fees	7,562	7,828	8,766	8,722
34300 Contract- laundry & cleaning	202	174	173	141
34500 Contract- building maintenance	234,568	234,766	218,230	232,101
34982 Function sourcing- Grounds/Facilities	2,680	3,225	3,900	2,871
34989 Contractual service provider	228,648	275,202	377,271	357,972
34990 Contractual services- other	401,364	416,914	463,023	357,180
40100 Travel/conferences	16,231	17,217	11,135	1,263
41370 Communications	23,221	23,031	23,617	25,279
41400 Postage	40	10	18	38
43380 Pub Ut Svc Othr Energ Sv	22,759	27,120	22,435	22,592
43430 Electricity	207,281	208,547	198,167	185,024
44200 Rents- machinery & equipmen	16,986	10,486	10,425	8,234
44210 IT/Telecommunications Services	192,282	200,537	130,489	198,962
44360 Rentals	1,159,486	1,085,816	1,106,638	1,184,309
45000 Insurance	7,852	28,063	24,541	34,992
45320 Insurance & Bond Premium	68,582	43,449	46,267	51,989
46150 R & M- land- building & improvement	98,615	102,947	132,067	145,822
46210 Energy Savings Project	82,758	84,651	86,607	88,632
46250 R & M equipment	8,822	9,632	8,659	7,112
46300 R & M motor vehicles	35,602	33,842	32,731	29,677

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
	Actual	Actual	Actual	Actual
46800 Maintenance contracts	6,831	9,605	6,410	1,767
46801 I.T. Maintenance contracts	18,574	17,165	16,779	25,863
47100 Printing	2,286	2,055	1,419	1,267
49000 Legal/employment ads	2,302	2,370	1,882	357
49105 License renewals	1,118	1,788	1,203	876
49175 Administrative fees	202,328	224,096	223,882	245,832
49177 Bwd Administrative Fee	8,494	8,710	9,266	9,157
52182 Testing material	-	172	3,222	324
52540 Fuel	45,194	36,458	25,191	11,939
52590 Other Mat'l & Sply	80,952	59,436	55,579	37,349
52600 Clothing/uniforms	2,684	2,954	2,919	516
52650 Equip < than \$1000	48,255	28,915	19,826	21,341
52652 Software < than \$1000 &/or licenses	85,227	123,494	144,769	237,638
52653 Computer equipment < \$1000	44,767	45,821	50,437	78,575
52790 Miscellaneous Expense	3,757	3,863	3,369	3,465
52910 Commodity Consumption	37,483	31,435	34,820	28,211
54100 Memberships/ dues/ subscription	18,909	20,119	28,212	27,004
54505 Media	8,934	4,969	4,968	1,275
54510 Media Books	32,175	37,348	24,595	21,462
54520 Textbooks	202,050	180,159	132,050	66,163
63000 Improvement other than building	14,390	-	-	-
64053 Micro computer	-	-	4,304	-
64055 Laptop/Tablet	-	-	1,505	2,816
64060 Physical Control System	-	-	-	98,422
64066 File cabinets	-	-	-	-
64069 Freezer	-	-	-	-
64151 Oven	11,318	-	7,153	-
64204 TV-Closed Circuit/Security Camera	-	3,807	-	-
64400 Other equipment	63,165	7,538	24,528	20,318
TOTAL	\$ 11,787,552	\$ 11,848,479	\$ 11,914,349	\$ 11,908,616

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
	Budget	Forecast	Forecast	Forecast
12125 Sch Clerical Spec I	\$ 46,958	\$ 48,366	\$ 49,816	\$ 51,310
12138 Sch Clerical Spec II	55,745	57,416	59,138	60,912
12155 Sch Administrative Assistant I	40,040	41,241	42,478	43,752
12163 K-12 Solution Specialist	35,006	36,056	37,136	38,250
12164 Director of Innovative Learning	20,000	20,600	21,218	21,854
12558 Speech Therapist	51,412	52,953	54,540	56,175
12605 Student Assistant Program Mgr	18,273	18,821	19,385	19,966
12606 Sch Mental Health Therapist	13,754	14,166	14,590	15,027
12910 Chtr Sch Teacher	4,027,496	4,148,319	4,272,766	4,400,947
12950 Teacher Assistant	33,801	34,815	35,859	36,934
12951 Registrar	18,252	18,799	19,362	19,942
12952 Bookkeeper	-	-	-	-
12953 Assistant Principal	195,354	201,214	207,250	213,466
12956 School Counselor	100,035	103,035	106,125	109,308
12957 Media Specialist	99,314	102,293	105,361	108,521
12969 Principal West Campus	60,258	62,065	63,926	65,843
12970 Principal Central Campus	67,236	69,253	71,330	73,469
12992 Vacation leave - retire/term	1,000	1,020	1,040	1,060
12996 Sick leave - retire/term	4,500	4,590	4,680	4,771
12997 Sick leave - annual	21,500	21,930	22,366	22,810
13135 BTU sub Total	-	-	-	-
13140 Temp Sub Teacher	100,000	102,000	104,040	107,160
13554 P/T Teacher Assistant	45,360	46,267	47,192	48,607
13683 Sch P/T Clerk Spec I	11,880	12,117	12,359	12,729
14000 Overtime	-	-	-	-
15005 Supplements	655,133	668,229	681,586	695,211
15007 Topped Out Incentive	-	-	-	-
15015 Payment in lieu of benefits	32,415	33,063	33,720	34,389
21000 Social Security- matching	440,390	449,186	458,163	467,314
22200 Retirement contribution - FRS	569,422	580,798	592,406	604,246
22500 ICMA - city portion	40,568	41,377	42,203	43,045
23000 Health Insurance	1,649,007	1,698,470	1,749,416	1,801,893
23100 Life Insurance	28,560	29,123	29,699	30,286
24000 Workers compensation	37,422	38,163	38,920	39,689
25000 Unemployment compensation	-	-	-	-
26300 General retiree health contrib	16,116	16,433	16,757	17,086
30010 Contingency	-	-	-	-
31300 Professional services-Outside Legal	13,000	13,390	13,791	14,203
31310 Prof & Tech Services	662,051	681,903	702,352	723,412
32100 Accounting and auditing fees	8,984	9,252	9,528	9,812
34300 Contract- laundry & cleaning	224	230	236	242
34500 Contract- building maintenance	233,532	240,537	247,752	255,184
34982 Function sourcing- Grounds/Facilities	3,700	3,811	3,924	4,040
34989 Contractual service provider	403,915	416,027	428,503	441,353
34990 Contractual services- other	445,313	458,670	472,428	486,600
40100 Travel/conferences	22,110	22,773	23,453	24,154
41370 Communications	23,350	24,049	24,769	25,508
41400 Postage	200	206	212	218
43380 Pub Ut Svc Othr Energ Sv	28,363	29,213	29,795	30,387
43430 Electricity	211,172	217,506	221,853	226,287
44200 Rents- machinery & equipmen	10,671	10,988	11,315	11,651
44210 IT/Telecommunications Services	199,846	205,840	212,014	218,373
44360 Rentals	1,180,401	1,215,812	1,252,285	1,289,852
45000 Insurance	36,506	37,600	38,727	39,888
45320 Insurance & Bond Premium	103,321	106,419	109,611	112,898
46150 R & M- land- building & improvement	97,847	100,780	103,799	106,909
46210 Energy Savings Project	90,538	93,253	96,049	98,929
46250 R & M equipment	26,585	27,381	28,195	29,032
46300 R & M motor vehicles	39,515	40,699	41,918	43,174

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2021-2022 Budget	FY 2022-2023 Forecast	FY 2023-2024 Forecast	FY 2024-2025 Forecast
46800 Maintenance contracts	10,760	11,082	11,412	11,751
46801 I.T. Maintenance contracts	32,007	32,967	33,955	34,972
47100 Printing	3,100	3,193	3,288	3,385
49000 Legal/employment ads	2,767	2,849	2,933	3,019
49105 License renewals	1,812	1,864	1,918	1,972
49175 Administrative fees	275,890	284,165	292,689	301,469
49177 Bwd Administrative Fee	9,410	9,692	9,982	10,280
52182 Testing material	2,680	2,760	2,841	2,925
52540 Fuel	28,932	29,798	30,690	31,302
52590 Other Mat'l & Sply	102,201	105,263	108,408	111,647
52600 Clothing/uniforms	7,819	8,053	8,294	8,541
52650 Equip < than \$1000	97,908	100,837	103,846	106,944
52652 Software < than \$1000 &/or licenses	252,229	259,791	267,581	275,604
52653 Computer equipment < \$1000	243,933	58,179	19,747	13,341
52790 Miscellaneous Expense	5,528	5,692	5,858	6,027
52910 Commodity Consumption	47,982	49,421	50,903	52,429
54100 Memberships/ dues/ subscription	49,765	51,253	52,785	54,364
54505 Media	6,425	6,617	6,815	7,019
54510 Media Books	30,000	30,900	31,826	32,780
54520 Textbooks	554,748	571,389	588,527	606,179
63000 Improvement other than building	-	-	-	-
64053 Micro computer	-	-	-	-
64055 Laptop/Tablet	44,800	14,894	15,091	15,292
64060 Physical Control System	-	-	-	-
64066 File cabinets	-	-	-	2,500
64069 Freezer	6,500	2,142	4,577	6,895
64151 Oven	18,081	5,500	6,052	13,013
64204 TV-Closed Circuit/Security Camera	-	-	-	-
64400 Other equipment	227,366	23,130	27,652	21,378
TOTAL	\$ 14,439,994	\$ 14,399,948	\$ 14,775,006	\$ 15,193,106

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

REVENUE SOURCES:		FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
		Actual	Actual	Actual	Actual
Intergovernmental Revenue		\$ 15,879,405	\$ 16,686,277	\$ 17,100,926	\$ 18,767,856
Charges for Services		82,194	134,739	97,426	14,855
Miscellaneous Revenues		1,386,646	1,586,998	1,628,587	737,691
Other Sources		-	-	-	-
TOTAL REVENUES		\$ 17,348,245	\$ 18,408,014	\$ 18,826,939	\$ 19,520,402
		School Object			
EXPENDITURES:		FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
Salaries	100	5,847,076	6,033,130	6,101,277	6,468,513
Employee Benefits	200	3,826,463	4,049,341	4,245,052	4,061,979
Purchased Services	300	5,990,194	6,288,748	6,295,029	6,438,649
Energy Services	400	601,012	719,577	621,566	569,852
Materials and Supplies	500	453,475	783,715	759,558	800,678
Capital Outlay	600	448,615	63,518	100,384	268,454
Other	700	352,467	408,566	408,818	486,584
TOTAL EXPENDITURES		\$ 17,519,302	\$ 18,346,595	\$ 18,531,684	\$ 19,094,709
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(171,057)	61,419	295,255	425,693
		OTHER FINANCING SOURCES:			
Transfers In		75,000	-	-	-
Transfers Out		-	-	-	-
TOTAL TRANSFERS		75,000	-	-	-
Net Change in Fund Balance		(96,057)	61,419	295,255	425,693
Beginning Fund Balance		157,169	61,112	122,531	417,786
Ending Fund Balance		\$ 61,112	\$ 122,531	\$ 417,786	\$ 843,479

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

REVENUE SOURCES:		FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
	Budget	Forecast	Forecast	Forecast	
Intergovernmental Revenue	\$	21,273,393	\$ 20,789,120	\$ 21,382,652	\$ 21,993,988
Charges for Services		33,901	34,580	35,272	35,977
Miscellaneous Revenues		712,001	1,105,160	1,131,392	1,135,659
Other Sources		549,103	364,717	328,017	380,363
TOTAL REVENUES	\$	22,568,398	\$ 22,293,577	\$ 22,877,333	\$ 23,545,987
EXPENDITURES:	School Object	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Salaries	100	6,704,190	6,904,407	7,110,607	7,323,912
Employee Benefits	200	4,914,129	5,036,317	5,161,657	5,290,253
Purchased Services	300	7,520,087	7,745,658	7,977,986	8,217,281
Energy Services	400	699,543	720,528	735,797	750,509
Materials and Supplies	500	1,336,298	1,272,934	1,265,107	1,295,789
Capital Outlay	600	132,855	52,894	33,681	58,929
Other	700	523,925	539,638	555,819	572,483
TOTAL EXPENDITURES		\$ 21,831,027	\$ 22,272,376	\$ 22,840,654	\$ 23,509,156
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		737,371	21,201	36,679	36,831
OTHER FINANCING SOURCES:					
Transfers In		-	-	-	-
Transfers Out		(737,371)	(21,201)	(36,679)	(36,831)
TOTAL TRANSFERS		(737,371)	(21,201)	(36,679)	(36,831)
Net Change in Fund Balance		-	-	-	-
Beginning Fund Balance		843,479	843,479	843,479	843,479
Ending Fund Balance		\$ 843,479	\$ 843,479	\$ 843,479	\$ 843,479

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

REVENUE SOURCES			FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021
			ACTUAL	ACTUAL	ACTUAL	ACTUAL
Local Revenue			\$ 1,468,840	\$ 1,721,737	\$ 1,726,012	\$ 752,546
State Shared Revenue			15,484,252	16,343,840	16,813,805	17,617,804
Federal Revenue			395,153	342,437	287,122	1,150,052
Other			-	-	-	-
TOTAL REVENUES			\$ 17,348,245	\$ 18,408,014	\$ 18,826,939	\$ 19,520,402

172 ACADEMIC VILLAGE CHARTER	SCHOOL	DIVISION	FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021
EXPENDITURES	FUNCTION	DIVISION				
K-3 Basic	5101	5053	-	-	-	-
4-8 Basic	5102	5053	1,173,535	1,220,325	1,240,441	1,265,759
9-12 Basic	5103	5053	6,721,615	7,060,770	7,136,923	7,520,223
Intensive English/ ESOL	5130	5053	-	-	-	-
Exceptional Student Program	5250	5053	316,985	382,062	478,708	544,927
Vocational 6-12	5300	5053	133,463	141,214	189,851	224,855
Substitute Teachers	5901	5053	86,635	94,283	72,328	10,130
School/Other	5919	5053	25,137	26,638	18,321	17,238
Guidance Services	6120	5053	506,374	584,619	613,446	674,872
Health Services ¹	6130	5053	-	-	-	-
Instructional Media Services	6200	5053	134,986	124,054	119,239	144,266
ESE Specialist	6303	5053	86,866	90,064	92,307	97,490
Instructional Staff Training Service	6400	5053	15,205	13,614	10,015	17,013
Board ²	7100	5053	-	-	4,383	4,362
General Administration ³	7200	5053	-	-	9,649	14,410
School Administration	7300	5053	1,227,519	1,362,799	1,492,350	1,444,707
Office of Innovative Learning ⁴	7301	5053	-	-	-	-
Food Services	7600	5053	745,462	797,651	637,209	578,559
Student transportation services	7800	5053	704,547	807,803	768,272	570,522
Operation of plant	7900	5053	5,231,220	5,239,593	5,239,931	5,372,382
Child care supervision	9102	5053	7,497	8,686	5,910	111
Athletics	9900	5053	311,258	328,902	302,017	324,429
Capital Outlay		5053	90,998	63,518	100,384	268,454
Total Charter AVCS School Expenditures			17,519,302	18,346,595	18,531,684	19,094,709
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(171,057)	61,419	295,255	425,693

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

Net Change in Fund Balance	(96,057)	61,419	295,255	425,693
Beginning Fund Balance	157,169	61,112	122,531	417,786
Ending Fund Balance	\$ 61,112	\$ 122,531	\$ 417,786	\$ 843,479

^{1&2} The PPCSS created the Health Services school function and the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools, in FY 2020 and FY 2022, respectively.

³ In FY 2020, the District Sponsor Administrative Fee reclassified to the 7200 General Administration School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

⁴ In FY 2022, the PPCSS created the Office of Innovative Learning school function to realign and specify personnel and operating resources for IT support, diversity and equity management, and family outreach programs.

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

REVENUE SOURCES	FY2021-2022				FY2022-2023				FY2023-2024				FY2024-2025			
	ADOPTED BUDGET				FORECAST				FORECAST				FORECAST			
Local Revenue	\$ 745,902				\$ 1,139,740				\$ 1,166,664				\$ 1,171,636			
State Shared Revenue	18,095,734				18,638,615				19,197,773				19,773,706			
Federal Revenue	3,177,659				2,150,505				2,184,879				2,220,282			
Other	549,103				364,717				328,017				380,363			
TOTAL REVENUES	\$ 22,568,398				\$ 22,293,577				\$ 22,877,333				\$ 23,545,987			

172 ACADEMIC VILLAGE CHARTER	SCHOOL		FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025
	FUNCTION	DIVISION				
EXPENDITURES						
K-3 Basic	5101	5053	-	-	-	-
4-8 Basic	5102	5053	1,498,390	1,529,934	1,567,732	1,609,257
9-12 Basic	5103	5053	8,703,237	8,872,554	9,085,645	9,340,847
Intensive English/ ESOL	5130	5053	-	-	-	-
Exceptional Student Program	5250	5053	554,941	570,476	586,469	602,913
Vocational 6-12	5300	5053	251,747	259,031	266,526	274,240
Substitute Teachers	5901	5053	76,902	78,439	80,007	82,282
School/Other	5919	5053	29,578	30,169	30,772	31,646
Guidance Services	6120	5053	753,443	774,523	796,200	818,499
Health Services ¹	6130	5053	177,858	183,129	188,556	194,146
Instructional Media Services	6200	5053	148,965	153,217	157,660	162,197
ESE Specialist	6303	5053	102,259	105,000	107,816	110,711
Instructional Staff Training Service	6400	5053	19,329	19,908	20,504	21,118
Board ²	7100	5053	4,492	4,626	4,764	4,906
General Administration ³	7200	5053	14,979	15,428	15,890	16,366
School Administration	7300	5053	1,466,627	1,492,835	1,531,457	1,571,320
Office of Innovative Learning ⁴	7301	5053	86,267	88,695	91,261	93,869
Food Services	7600	5053	958,475	985,968	1,015,293	1,045,491
Student transportation services	7800	5053	777,912	801,240	825,243	849,080
Operation of plant	7900	5053	5,685,343	5,855,843	6,025,355	6,199,830
Child care supervision	9102	5053	7,987	8,146	8,307	8,471
Athletics	9900	5053	379,441	390,321	401,516	413,038
Capital Outlay		5053	132,855	52,894	33,681	58,929
Total Charter AVCS School Expenditures			21,831,027	22,272,376	22,840,654	23,509,156
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			737,371	21,201	36,679	36,831

OTHER FINANCING SOURCES:						
Transfers In			-	-	-	-
Transfers Out			(737,371)	(21,201)	(36,679)	(36,831)
TOTAL TRANSFERS			(737,371)	(21,201)	(36,679)	(36,831)

Net Change in Fund Balance			-	-	-	-
Beginning Fund Balance			843,479	843,479	843,479	843,479
Ending Fund Balance			\$ 843,479	\$ 843,479	\$ 843,479	\$ 843,479

^{1&2} The PPCSS created the Health Services school function and the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools, in FY 2020 and FY 2022, respectively.

³ In FY 2020, the District Sponsor Administrative Fee reclassified to the 7200 General Administration School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

⁴ In FY 2022, the PPCSS created the Office of Innovative Learning school function to realign and specify personnel and operating resources for IT support, diversity and equity management, and family outreach programs.

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

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2017-2018 ACTUAL	FY2018-2019 ACTUAL	FY2019-2020 ACTUAL	FY2020-2021 ACTUAL
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5053	3262	-	-	21,632	16,704
Sch Breakfast Rmb - Non Severe Need	331603	5053	3262	29,405	25,817	-	192,085
Sch Lunch Reimb-Free/Reduced	331604	5053	3261	302,050	254,044	192,755	422,680
Commodities - Donated Food	331606	5053	3265	57,348	49,634	59,143	44,376
Carl D. Perkins FLDOE Grant	331607	5053	3201	-	6,087	6,717	-
IDEA Grant	331616	5053	3290	6,350	6,855	6,875	6,993
CARES Act-ESSER	331617	5053	3299	-	-	-	457,441
GEERS K-12 CTE	331956	5053	3271	-	-	-	9,773
Safety & Security School Buildings	334260	5053	3399	-	-	-	109,767
District Discretionary Lottery Fund	335900	5053	3344	3,804	7,584	2,259	-
FL Education Finance Program (FEFP)	335910	5053	3310	9,622,299	10,025,800	10,263,159	10,756,281
Teacher Salary Allocation	335911	5053	3310	-	-	-	391,723
Digital Classroom Allocation	335912	5053	3310	35,862	30,375	3,378	1,343
Class Size Reduction	335915	5053	3390	1,904,533	1,940,739	1,922,772	1,923,031
Instructional Materials	335920	5053	3336	157,329	161,473	158,288	164,656
Library Media Materials	335925	5053	3336	8,677	9,078	8,923	9,466
Science Lab Materials	335927	5053	3336	2,372	2,481	2,439	2,587
School Breakfast Supplement	335935	5053	3337	1,203	1,451	1,616	1,316
School Lunch Supplement	335936	5053	3338	2,579	2,699	3,524	2,987
Safe Schools	335950	5053	3310	45,369	112,418	125,953	130,395
Mental Health Allocation	335951	5053	3310	-	47,317	51,196	71,483
District School Taxes	335970	5053	3310	1,053,776	1,173,789	1,245,953	1,393,883
District School Taxes	335970	5053	3411	-	-	54,600	54,600
Best & Brightest Scholarship	335974	5053	3399	162,400	145,652	208,092	-
Governor's A+ Funds	335975	5053	3399	204,763	205,454	210,147	-
Transportation Revenue	335980	5053	3354	488,251	498,213	469,237	479,808
ESE Guaranteed Allocation	335985	5053	3310	340,126	394,370	463,539	463,539
Public Education Capital Outlay (PECO)	335991	5053	3391	373,678	1,023,474	1,059,963	1,096,500
Summer Reading Program	335993	5053	3374	91,174	94,411	93,891	99,022
Supplemental Academic Instruction	335995	5053	3374	415,769	467,062	464,876	465,417
Local Capital Improvement Revenue	338100	5053	3413	570,288	-	-	-
Total Intergovernmental Revenue				15,879,405	16,686,277	17,100,927	18,767,856
Charges for Services							
Before and Afterschool Education	347905	5053	3489	14,627	10,775	11,655	51
In-House Transportation	347906	5053	3354	67,567	123,964	85,771	14,804
Total Charges for Services				82,194	134,739	97,426	14,855
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5053	3431	12,369	16,233	17,250	3,034
Rental - City Facilities	362030	5053	3425	35,924	57,226	43,919	1,817
Rental - Cell Towers-Exempt	362031	5053	3425	(2,588)	62,143	61,575	62,793
Rental - City Recreation Programs	362075	5053	3425	589,395	656,963	851,709	500,026
Contributions	366015	5053	3440	226,564	215,766	196,207	151,340
ICMA Forfeiture Revenue	369025	5053	3495	-	3,859	-	13,148
E-Rate Program	369026	5053	3495	3,206	5,581	8,269	6,891
Healthier US School Challenge Award	369027	5053	3495	-	-	500	-
Other Miscellaneous Revenue	369040	5053	3495	-	325	-	-
ConEd Energy Tax Deduction	369042	5053	3495	58,301	-	-	-
Food Sales	369045	5053	3451	463,475	568,902	449,158	(1,358)
Total Miscellaneous Revenues				1,386,646	1,586,998	1,628,587	737,691
Other Sources							
Transfer from Charter Elementary School	381170	5053	3670	75,000	-	-	-
Beginning Surplus	389940	5053	3489	-	-	-	-
Estimated Budget Savings	389951	5053	3489	-	-	-	-
Total Other Sources				75,000	-	-	-
Total Academic Village Charter School				17,423,245	18,408,014	18,826,940	19,520,402

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

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025
				ADOPTED BUDGET	FORECAST	FORECAST	FORECAST
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5053	3262	-	-	-	-
Sch Breakfast Rmb - Non Severe Need	331603	5053	3262	138,138	142,283	146,551	150,948
Sch Lunch Reimb-Free/Reduced	331604	5053	3261	896,522	923,418	951,121	979,654
Commodities - Donated Food	331606	5053	3265	75,476	77,741	80,073	82,475
Carl D. Perkins FLDOE Grant	331607	5053	3201	-	-	-	-
IDEA Grant	331616	5053	3290	6,993	7,063	7,134	7,205
CARES Act-ESSER	331617	5053	3299	2,060,530	1,000,000	1,000,000	1,000,000
GEERS K-12 CTE	331956	5053	3271	-	-	-	-
Safety & Security School Buildings	334260	5053	3399	-	-	-	-
District Discretionary Lottery Fund	335900	5053	3344	-	-	-	-
FL Education Finance Program (FEFP)	335910	5053	3310	11,128,419	11,462,272	11,806,140	12,160,324
Teacher Salary Allocation	335911	5053	3310	443,393	456,695	470,396	484,508
Digital Classroom Allocation	335912	5053	3310	1,318	1,358	1,399	1,441
Class Size Reduction	335915	5053	3390	1,995,990	2,055,870	2,117,546	2,181,073
Instructional Materials	335920	5053	3336	162,820	167,705	172,736	177,918
Library Media Materials	335925	5053	3336	9,300	9,579	9,867	10,163
Science Lab Materials	335927	5053	3336	2,542	2,619	2,697	2,778
School Breakfast Supplement	335935	5053	3337	1,237	1,275	1,313	1,352
School Lunch Supplement	335936	5053	3338	2,808	2,893	2,980	3,069
Safe Schools	335950	5053	3310	127,880	131,717	135,668	139,738
Mental Health Allocation	335951	5053	3310	83,237	85,735	88,307	90,956
District School Taxes	335970	5053	3310	1,431,921	1,476,517	1,522,451	1,569,762
District School Taxes	335970	5053	3411	54,600	54,600	54,600	54,600
Best & Brightest Scholarship	335974	5053	3399	-	-	-	-
Governor's A+ Funds	335975	5053	3399	-	-	-	-
Transportation Revenue	335980	5053	3354	479,808	494,203	509,029	524,300
ESE Guaranteed Allocation	335985	5053	3310	463,539	477,446	491,769	506,522
Public Education Capital Outlay (PECO)	335991	5053	3391	1,142,041	1,176,303	1,211,592	1,247,940
Summer Reading Program	335993	5053	3374	98,930	101,898	104,955	108,104
Supplemental Academic Instruction	335995	5053	3374	465,951	479,930	494,328	509,158
Local Capital Improvement Revenue	338100	5053	3413	-	-	-	-
Total Intergovernmental Revenue				21,273,393	20,789,120	21,382,652	21,993,988
Charges for Services							
Before and Afterschool Education	347905	5053	3489	15,526	15,837	16,154	16,477
In-House Transportation	347906	5053	3354	18,375	18,743	19,118	19,500
Total Charges for Services				33,901	34,580	35,272	35,977
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5053	3431	11,000	11,110	11,222	11,334
Rental - City Facilities	362030	5053	3425	20,900	21,318	21,745	22,180
Rental - Cell Towers-Exempt	362031	5053	3425	62,791	64,047	65,328	66,635
Rental - City Recreation Programs	362075	5053	3425	421,827	430,264	438,869	447,647
Contributions	366015	5053	3440	182,542	184,368	186,212	188,074
ICMA Forfeiture Revenue	369025	5053	3495	2,000	2,040	2,081	2,123
E-Rate Program	369026	5053	3495	10,441	10,650	10,863	11,081
Healthier US School Challenge Award	369026	5053	3495	-	-	-	-
Other Miscellaneous Revenue	369040	5053	3495	500	510	521	531
ConEd Energy Tax Deduction	369042	5053	3495	-	-	-	-
Food Sales	369045	5053	3451	-	380,853	394,551	386,054
Total Miscellaneous Revenues				712,001	1,105,160	1,131,392	1,135,659
Other Sources							
Transfer from Charter Elementary School	381170	5053	3670	-	-	-	-
Beginning Surplus	389940	5053	3489	(154,198)	(352,651)	(403,698)	(365,986)
Estimated Budget Savings	389951	5053	3489	703,301	717,368	731,715	746,349
Total Other Sources				549,103	364,717	328,017	380,363
Total Academic Village Charter School				22,568,398	22,293,577	22,877,333	23,545,987

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
	Actual	Actual	Actual	Actual
12018 Assistant Athletic Director	\$ 41,205	\$ 42,432	\$ 45,182	\$ 45,131
12125 Sch Clerical Spec I	107,192	107,362	86,044	74,333
12139 Interventionist	-	-	44,392	50,390
12163 K-12 Solution Specialist	-	-	-	-
12164 Director of Innovative Learning	-	17,260	20,346	22,187
12605 Student Assistant Program Mgr	-	-	-	-
12606 Sch Mental Health Therapist	-	-	-	-
12910 Chtr Sch Teacher	4,623,640	4,769,225	4,818,368	5,177,125
12935 ESE Specialist	47,947	48,327	48,896	52,030
12941 High School Registrar	7,702	-	-	-
12942 High School Assistant Principal	241,604	266,687	275,091	296,302
12943 Guidance Director	44,027	46,724	47,495	52,385
12949 Behavior Specialist	83,814	83,018	95,231	99,027
12953 Assistant Principal	78,000	79,615	81,955	88,458
12954 Principal High School	128,003	130,704	140,310	139,341
12956 School Counselor	220,440	219,444	217,658	243,439
12957 Media Specialist	45,583	40,660	37,285	46,732
12960 Receptionist	36,909	39,125	40,630	39,163
12961 Security	38,859	31,822	19,751	16,955
12992 Vacation leave - retire/term	7,006	4,060	-	-
12996 Sick leave - retire/term	31,323	23,849	4,335	9,608
12997 Sick leave - annual	41,385	40,261	37,605	53,296
13135 BTU sub Total	84	-	-	-
13140 Temp Sub Teacher	101,128	109,737	82,513	25,405
14000 Overtime	939	988	129	111
15005 Supplements	1,119,630	1,240,035	1,338,687	994,015
15007 Topped Out Incentive	-	-	750	750
15015 Payment in lieu of benefits	33,509	32,309	32,032	28,247
15116 Cell Phone Pay	540	540	540	540
21000 Social Security- matching	533,261	546,541	555,624	556,990
22200 Retirement contribution - FRS	482,707	513,837	545,072	681,189
22500 ICMA - city portion	41,615	39,533	39,407	43,964
23000 Health Insurance	1,481,020	1,575,711	1,558,078	1,580,775
23100 Life Insurance	25,276	7,907	23,245	21,273
24000 Workers compensation	9,461	(5,595)	43,295	60,776
25000 Unemployment compensation	1,238	238	232	8,113
26300 General retiree health contrib	18,492	30,115	66,150	22,444
30010 Contingency	-	-	-	-
31300 Professional services-Outside Legal	8,096	13,608	21,882	24,229
31310 Prof & Tech Services	863,502	853,246	707,681	718,538
32100 Accounting and auditing fees	3,781	3,914	4,383	4,362
34300 Contract- laundry & cleaning	308	276	271	221
34500 Contract- building maintenance	393,406	394,545	386,802	373,306
34982 Function sourcing- Grounds/Facilities	18,506	16,903	6,479	4,577
34989 Contractual service provider	358,998	454,338	522,313	510,170
34990 Contractual services- other	630,574	653,177	713,238	545,867
40100 Travel/conferences	19,949	17,730	29,669	10,804
41370 Communications	27,583	32,701	34,923	30,633
41400 Postage	4,351	4,645	570	5,893
43380 Pub Ut Svc Othr Energ Sv	67,550	76,252	67,215	59,110
43430 Electricity	551,884	538,005	481,576	473,969
44200 Rents- machinery & equipment	12,366	12,208	12,187	10,945
44210 IT/Telecommunications Services	294,190	306,821	205,262	312,974
44360 Rentals	2,885,210	2,785,534	2,805,048	2,927,909
45000 Insurance	12,473	42,934	39,161	55,008
45320 Insurance & Bond Premium	104,929	68,550	72,779	81,780
46150 R & M- land- building & improvement	185,569	222,066	314,656	248,641
46210 Energy Savings Project	139,005	141,991	145,162	148,307
46250 R & M equipment	9,498	13,361	23,545	23,503

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
	Actual	Actual	Actual	Actual
46300 R & M motor vehicles	54,558	53,383	51,310	46,585
46800 Maintenance contracts	11,661	11,368	8,595	4,636
46801 I.T. Maintenance contracts	12,372	23,045	23,566	37,369
47100 Printing	8,781	11,325	8,527	10,994
49000 Legal/employment ads	207	1,381	1,079	179
49105 License renewals	1,776	2,331	1,268	980
49175 Administrative fees	335,096	387,802	394,070	452,350
49177 Bwd Administrative Fee	13,332	13,802	9,649	14,410
52000 Operating supplies	50,139	38,557	17,899	11,259
52150 First aid, safety equip & supplies	2,247	2,733	2,676	2,260
52182 Testing material	182,039	201,653	222,544	275,573
52540 Fuel	49,128	105,320	72,775	36,773
52590 Other Mat'l & Sply	19,329	30,004	59,098	36,144
52600 Clothing/uniforms	13,891	49,819	22,105	22,068
52650 Equip < than \$1000	94,623	74,913	102,446	82,394
52652 Software < than \$1000 &/or licenses	60,261	149,698	155,942	301,218
52653 Computer equipment < \$1000	33,877	47,092	94,894	226,616
52790 Miscellaneous Expense	4,039	4,631	3,830	5,865
52910 Commodity Consumption	57,348	49,634	59,143	44,376
54100 Memberships/ dues/ subscription	10,764	13,806	15,589	12,938
54505 Media	1,989	1,379	-	-
54510 Media Books	15,960	19,420	25,778	25,533
54520 Textbooks	129,620	254,705	137,387	74,496
64039 Computer equipment not micro	-	-	-	1,561
64010 Athletic equipment	3,299	-	-	-
64053 Micro computer	-	-	6,456	-
64055 Laptop/Tablet	-	-	6,713	6,191
64060 Physical Control System	-	-	-	147,456
64069 Freezer	-	-	2,832	-
64151 Oven	-	5,162	-	-
64155 Multimedia projector	-	-	-	3,500
64400 Other equipment	87,699	58,356	84,383	109,745
64691 Capitalized Software - Schools	-	-	-	-
TOTAL	\$ 17,519,302	\$ 18,346,595	\$ 18,531,684	\$ 19,094,709

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
	Budget	Forecast	Forecast	Forecast
12018 Assistant Athletic Director	\$ 45,012	\$ 46,362	\$ 47,752	\$ 49,184
12125 Sch Clerical Spec I	66,160	68,143	70,185	72,290
12139 Interventionist	47,575	49,002	50,472	51,986
12163 K-12 Solution Specialist	35,006	36,056	37,137	38,251
12164 Director of Innovative Learning	20,000	20,600	21,218	21,854
12605 Student Assistant Program Mgr	18,273	18,821	19,385	19,966
12606 Sch Mental Health Therapist	13,754	14,166	14,590	15,027
12910 Chtr Sch Teacher	5,307,775	5,467,007	5,631,015	5,799,943
12935 ESE Specialist	49,706	51,197	52,732	54,313
12941 High School Registrar	-	-	-	-
12942 High School Assistant Principal	286,064	294,645	303,484	312,588
12943 Guidance Director	50,837	52,362	53,932	55,549
12949 Behavior Specialist	99,451	102,434	105,507	108,672
12953 Assistant Principal	85,426	87,988	90,627	93,345
12954 Principal High School	139,340	143,520	147,825	152,259
12956 School Counselor	242,737	250,019	257,519	265,244
12957 Media Specialist	47,502	48,927	50,394	51,905
12960 Receptionist	39,125	40,298	41,506	42,751
12961 Security	20,447	21,060	21,691	22,341
12992 Vacation leave - retire/term	-	-	-	-
12996 Sick leave - retire/term	17,000	17,340	17,686	18,039
12997 Sick leave - annual	35,000	35,700	36,414	37,142
13135 BTU sub Total	-	-	-	-
13140 Temp Sub Teacher	90,000	91,800	93,636	96,444
14000 Overtime	-	-	-	-
15005 Supplements	919,460	937,843	956,593	975,719
15007 Topped Out Incentive	-	-	-	-
15015 Payment in lieu of benefits	31,213	31,837	32,472	33,120
15116 Cell Phone Pay	1,080	1,101	1,123	1,145
21000 Social Security- matching	589,451	601,234	613,251	625,510
22200 Retirement contribution - FRS	769,948	785,340	801,039	817,053
22500 ICMA - city portion	45,395	46,302	47,228	48,172
23000 Health Insurance	2,394,921	2,466,762	2,540,757	2,616,974
23100 Life Insurance	38,675	39,443	40,224	41,022
24000 Workers compensation	49,927	50,920	51,931	52,965
25000 Unemployment compensation	-	-	-	-
26300 General retiree health contrib	22,059	22,495	22,939	23,392
30010 Contingency	-	-	-	-
31300 Professional services-Outside Legal	20,000	20,600	21,218	21,854
31310 Prof & Tech Services	1,249,608	1,287,093	1,325,699	1,365,463
32100 Accounting and auditing fees	4,492	4,626	4,764	4,906
34300 Contract- laundry & cleaning	352	362	372	383
34500 Contract- building maintenance	400,648	412,667	425,047	437,798
34982 Function sourcing- Grounds/Facilities	6,500	6,695	6,895	7,101
34989 Contractual service provider	598,326	616,273	634,759	653,798
34990 Contractual services- other	694,804	715,646	737,113	759,225
40100 Travel/conferences	18,828	19,392	19,971	20,568
41370 Communications	31,325	32,264	33,231	34,226
41400 Postage	5,599	5,766	5,938	6,115
43380 Pub Ut Svc Othr Energ Sv	77,471	79,795	81,390	83,016
43430 Electricity	538,492	554,646	565,738	577,051
44200 Rents- machinery & equipment	10,949	11,276	11,613	11,960
44210 IT/Telecommunications Services	314,363	323,793	333,506	343,511
44360 Rentals	2,901,616	2,988,664	3,078,323	3,170,672
45000 Insurance	57,425	59,147	60,921	62,748
45320 Insurance & Bond Premium	162,528	167,403	172,425	177,597
46150 R & M- land- building & improvement	334,691	344,731	355,071	365,721
46210 Energy Savings Project	151,062	155,593	160,260	165,067
46250 R & M equipment	31,969	32,924	33,907	34,918

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
	Budget	Forecast	Forecast	Forecast
46300 R & M motor vehicles	62,131	63,994	65,912	67,888
46800 Maintenance contracts	15,522	15,986	16,463	16,955
46801 I.T. Maintenance contracts	50,349	51,859	53,414	55,016
47100 Printing	8,000	8,240	8,486	8,739
49000 Legal/employment ads	918	945	972	1,000
49105 License renewals	1,428	1,470	1,512	1,556
49175 Administrative fees	473,899	488,115	502,758	517,840
49177 Bwd Administrative Fee	14,979	15,428	15,890	16,366
52000 Operating supplies	24,271	24,998	25,747	26,518
52150 First aid, safety equip & supplies	1,402	1,443	1,485	1,529
52182 Testing material	399,579	411,564	423,910	436,626
52540 Fuel	83,580	86,087	88,669	90,442
52590 Other Mat'l & Sply	68,568	70,617	72,724	74,896
52600 Clothing/uniforms	21,002	21,632	22,280	22,947
52650 Equip < than \$1000	90,630	93,343	96,134	99,008
52652 Software < than \$1000 &/or licenses	388,082	399,719	411,706	424,052
52653 Computer equipment < \$1000	170,887	72,582	28,771	22,389
52790 Miscellaneous Expense	4,346	4,476	4,609	4,745
52910 Commodity Consumption	75,477	77,741	80,073	82,475
54100 Memberships/ dues/ subscription	29,273	30,149	31,050	31,976
54505 Media	-	-	-	-
54510 Media Books	25,892	26,668	27,468	28,292
54520 Textbooks	458,590	472,346	486,515	501,109
64039 Computer equipment not micro	-	-	-	-
64010 Athletic equipment	-	-	-	-
64053 Micro computer	-	-	-	-
64055 Laptop/Tablet	57,700	7,140	22,282	22,427
64060 Physical Control System	-	-	-	-
64069 Freezer	-	-	-	-
64151 Oven	24,400	24,888	-	15,000
64155 Multimedia projector	7,000	7,140	-	7,427
64400 Other equipment	43,755	-	-	-
64691 Capitalized Software - Schools	-	13,726	11,399	14,075
TOTAL	\$ 21,831,027	\$ 22,272,376	\$ 22,840,654	\$ 23,509,156

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

		FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
REVENUE SOURCES:		Actual	Actual	Actual	Actual
Intergovernmental Revenue		\$ 6,594,291	\$ 7,038,527	\$ 7,235,053	\$ 7,394,152
Charges for Services		397,087	442,920	333,520	184,681
Miscellaneous Revenues		282,311	334,787	262,966	59,172
Other Sources		-	-	-	-
TOTAL REVENUES		\$ 7,273,689	\$ 7,816,234	\$ 7,831,539	\$ 7,638,005
EXPENDITURES:		FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
	School Object				
Salaries	100	2,846,204	2,902,621	3,021,584	3,122,256
Employee Benefits	200	1,362,713	1,407,016	1,611,132	1,507,328
Purchased Services	300	1,731,666	1,918,240	1,776,245	1,729,763
Energy Services	400	168,199	148,778	124,404	124,466
Materials and Supplies	500	170,622	249,528	172,999	200,713
Capital Outlay	600	341,761	171	5,462	155,166
Other	700	391,375	416,043	496,068	526,672
TOTAL EXPENDITURES		\$ 7,012,540	\$ 7,042,397	\$ 7,207,894	\$ 7,366,364
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		261,149	773,837	623,645	271,641
OTHER FINANCING SOURCES:					
Transfers In		-	-	-	-
Transfers Out		-	-	-	-
TOTAL TRANSFERS		-	-	-	-
Net Change in Fund Balance		261,149	773,837	623,645	271,641
Beginning Fund Balance		2,036,733	2,297,882	3,071,719	3,695,364
Ending Fund Balance		\$ 2,297,882	\$ 3,071,719	\$ 3,695,364	\$ 3,967,005

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

REVENUE SOURCES:		FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
		Budget	Forecast	Forecast	Forecast
Intergovernmental Revenue		\$ 7,656,719	7,817,807	8,042,280	8,277,644
Charges for Services		381,465	389,095	396,878	404,815
Miscellaneous Revenues		110,788	277,523	282,377	287,317
Other Sources		721,297	362,141	367,284	372,530
TOTAL REVENUES		\$ 8,870,269	\$ 8,846,566	\$ 9,088,819	\$ 9,342,306
	School Object	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
EXPENDITURES:					
Salaries	100	3,409,815	3,507,778	3,608,592	3,716,838
Employee Benefits	200	1,876,546	1,922,873	1,970,385	2,019,119
Purchased Services	300	2,154,488	2,219,106	2,285,645	2,354,183
Energy Services	400	146,878	151,283	154,404	157,488
Materials and Supplies	500	364,554	360,011	361,574	374,280
Capital Outlay	600	374,095	125,309	131,213	126,092
Other	700	543,893	560,206	577,006	594,306
TOTAL EXPENDITURES		\$ 8,870,269	\$ 8,846,566	\$ 9,088,819	\$ 9,342,306
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		-	-	-	-
OTHER FINANCING SOURCES:					
Transfers In		-	-	-	-
Transfers Out		-	-	-	-
TOTAL TRANSFERS		-	-	-	-
Net Change in Fund Balance		-	-	-	-
Beginning Fund Balance		3,967,005	3,967,005	3,967,005	3,967,005
Ending Fund Balance		\$ 3,967,005	\$ 3,967,005	\$ 3,967,005	\$ 3,967,005

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

REVENUE SOURCES	FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021
	ACTUAL	ACTUAL	ACTUAL	ACTUAL
Local Revenue	\$ 679,398	\$ 777,707	\$ 596,486	\$ 243,853
State Shared Revenue	6,343,828	6,807,248	7,029,029	7,030,461
Federal Revenue	250,463	231,279	206,024	363,691
Other	-	-	-	-
TOTAL REVENUES	\$ 7,273,689	\$ 7,816,234	\$ 7,831,539	\$ 7,638,005

173 FSU ELEMENTARY CHARTER	SCHOOL FUNCTION	DIVISION	FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021
EXPENDITURES						
K-3 Basic	5101	5061	2,163,113	2,065,254	2,174,556	2,205,011
4-8 Basic	5102	5061	1,047,832	1,032,372	1,049,593	1,041,526
9-12 Basic	5103	5061	-	-	-	-
Intensive English/ ESOL	5130	5061	-	-	-	647
Exceptional Student Program	5250	5061	725,884	716,990	714,222	838,468
Vocational 6-12	5300	5061	-	-	-	-
Substitute Teachers	5901	5061	57,621	66,982	25,815	24,680
School/Other	5919	5061	-	-	12,154	13,789
Guidance Services	6120	5061	75,424	102,313	108,897	93,151
Health Services ¹	6130	5061	-	-	-	-
Instructional Media Services	6200	5061	66,293	24,284	79,579	90,276
ESE Specialist	6303	5061	-	-	-	-
Instructional Staff Training Service	6400	5061	33,141	13,015	7,343	7,634
Board ²	7100	5061	-	-	4,383	4,362
General Administration ³	7200	5061	-	-	-	-
School Administration	7300	5061	592,085	749,171	824,470	827,031
Office of Innovative Learning ⁴	7301	5061	-	-	-	-
Food Services	7600	5061	258,888	333,224	231,861	183,555
Student transportation services	7800	5061	250,947	249,079	240,714	183,385
Operation of plant	7900	5061	1,576,402	1,560,098	1,594,658	1,633,846
Child care supervision	9102	5061	129,875	129,444	134,186	63,837
Athletics	9900	5061	-	-	-	-
Capital Outlay		5061	35,035	171	5,462	155,166
Total Charter FSU Elementary School Expenditures			7,012,540	7,042,397	7,207,894	7,366,364
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			261,149	773,837	623,645	271,641

OTHER FINANCING SOURCES:

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

Net Change in Fund Balance	261,149	773,837	623,645	271,641
Beginning Fund Balance	2,036,733	2,297,882	3,071,719	3,695,364
Ending Fund Balance	\$ 2,297,882	\$ 3,071,719	\$ 3,695,364	\$ 3,967,005

^{1&2} The PPCSS created the Health Services school function and the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools, in FY 2020 and FY 2022, respectively.

³ In FY 2020, the District Sponsor Administrative Fee reclassified to the 7200 General Administration School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

⁴ In FY 2022, the PPCSS created the Office of Innovative Learning school function to realign and specify personnel and operating resources for IT support, diversity and equity management, and family outreach programs.

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

REVENUE SOURCES	FY2021-2022		FY2022-2023		FY2023-2024		FY2024-2025	
	ADOPTED	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
Local Revenue	\$	492,253	\$	666,618	\$	679,255	\$	692,132
State Shared Revenue		6,949,834		7,158,338		7,373,087		7,594,280
Federal Revenue		706,885		659,469		669,193		683,364
Other		721,297		362,141		367,284		372,530
TOTAL REVENUES	\$	8,870,269	\$	8,846,566	\$	9,088,819	\$	9,342,306

173 FSU ELEMENTARY CHARTER	SCHOOL		FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025
	FUNCTION	DIVISION				
EXPENDITURES						
K-3 Basic	5101	5061	2,485,542	2,546,506	2,613,274	2,684,791
4-8 Basic	5102	5061	1,226,813	1,257,919	1,290,361	1,326,925
9-12 Basic	5103	5061	-	-	-	-
Intensive English/ ESOL	5130	5061	4,755	4,823	5,024	5,165
Exceptional Student Program	5250	5061	857,090	880,477	904,530	930,163
Vocational 6-12	5300	5061	-	-	-	-
Substitute Teachers	5901	5061	47,324	48,270	49,234	50,633
School/Other	5919	5061	15,381	15,687	16,000	16,453
Guidance Services	6120	5061	130,058	133,785	137,620	141,565
Health Services ¹	6130	5061	171,762	176,850	182,088	187,483
Instructional Media Services	6200	5061	92,797	95,446	98,170	100,972
ESE Specialist	6303	5061	-	-	-	-
Instructional Staff Training Service	6400	5061	18,046	18,587	19,144	19,717
Board ²	7100	5061	4,492	4,626	4,764	4,906
General Administration ³	7200	5061	-	-	-	-
School Administration	7300	5061	747,365	764,709	784,058	810,668
Office of Innovative Learning ⁴	7301	5061	191,563	197,011	202,638	208,415
Food Services	7600	5061	324,180	333,891	343,787	353,964
Student transportation services	7800	5061	241,607	248,847	256,291	263,854
Operation of plant	7900	5061	1,745,592	1,797,955	1,850,607	1,904,815
Child care supervision	9102	5061	191,807	195,868	200,016	205,725
Athletics	9900	5061	-	-	-	-
Capital Outlay		5061	374,095	125,309	131,213	126,092
Total Charter FSU Elementary School Expenditures			8,870,269	8,846,566	9,088,819	9,342,306
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			-	-	-	-

OTHER FINANCING SOURCES:		FY2021-2022		FY2022-2023		FY2023-2024		FY2024-2025	
Transfers In		-	-	-	-	-	-	-	-
Transfers Out		-	-	-	-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-	-	-	-

Net Change in Fund Balance		-	-	-	-	-	-	-	-	
Beginning Fund Balance		3,967,005	3,967,005	3,967,005	3,967,005	3,967,005	3,967,005	3,967,005	3,967,005	
Ending Fund Balance	\$	3,967,005								

^{1&2} The PPCSS created the Health Services school function and the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools, in FY 2020 and FY 2022, respectively.

³ In FY 2020, the District Sponsor Administrative Fee reclassified to the 7200 General Administration School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

⁴ In FY 2022, the PPCSS created the Office of Innovative Learning school function to realign and specify personnel and operating resources for IT support, diversity and equity management, and family outreach programs.

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

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2017-2018 ACTUAL	FY2018-2019 ACTUAL	FY2019-2020 ACTUAL	FY2020-2021 ACTUAL
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5061	3262	18,560	21,343	17,528	56,005
Sch Breakfast Rmb - Non Severe Need	331603	5061	3262	-	-	-	-
Sch Lunch Reimb-Free/Reduced	331604	5061	3261	133,188	121,702	92,391	153,057
Commodities - Donated Food	331606	5061	3265	19,325	16,521	18,231	14,771
IDEA Grant	331616	5061	3290	72,823	71,713	77,874	79,190
CARES Act-ESSER	331617	5061	3299	-	-	-	56,129
English Language Acquisition	331619	5061	3241	-	-	-	4,539
Safety & Security School Buildings	334260	5061	3399	-	-	-	127,453
District Instructional Leadership	334903	5061	3399	6,567	-	13,166	-
District Discretionary Lottery Fund	335900	5061	3344	1,251	2,269	734	-
FL Education Finance Program (FEFP)	335910	5061	3310	3,433,016	3,635,063	3,639,216	3,751,970
Teacher Salary Allocation	335911	5061	3310	-	-	-	122,923
Digital Classroom Allocation	335912	5061	3310	510,716	221,234	213,851	100,180
Class Size Reduction	335915	5061	3390	893,359	844,836	914,437	903,453
Instructional Materials	335920	5061	3336	48,604	54,608	50,622	50,506
Library Media Materials	335925	5061	3336	2,789	3,148	2,909	2,974
Science Lab Materials	335927	5061	3336	762	860	795	813
School Breakfast Supplement	335935	5061	3337	405	483	538	438
School Lunch Supplement	335936	5061	3338	869	898	1,173	994
Safe Schools	335950	5061	3310	67,528	276,210	277,300	277,882
Mental Health Allocation	335951	5061	3310	-	115,672	118,986	125,717
District School Taxes	335970	5061	3310	681,030	718,694	732,556	735,530
District School Taxes	335970	5061	3411	-	-	-	-
Best & Brightest Scholarship	335974	5061	3399	55,200	56,022	169,591	-
Governor's A+ Funds	335975	5061	3399	67,801	67,749	69,778	-
Transportation Revenue	335980	5061	3354	-	-	-	-
ESE Guaranteed Allocation	335985	5061	3310	169,390	176,253	177,294	171,694
Public Education Capital Outlay (PECO)	335991	5061	3391	123,458	339,838	352,696	364,420
Summer Reading Program	335993	5061	3374	144,814	145,398	145,173	145,577
Supplemental Academic Instruction	335995	5061	3374	142,836	148,013	148,214	147,937
Total Intergovernmental Revenue				6,594,291	7,038,527	7,235,053	7,394,152
Charges for Services							
Before and Afterschool Education	347905	5061	3489	223,935	276,662	193,216	53,473
In-House Transportation	347906	5061	3354	58,294	41,314	28,541	4,926
Activity Fee	347907	5061	3469	114,858	124,944	111,763	126,282
Total Charges for Services				397,087	442,920	333,520	184,681
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5061	3431	37,827	63,923	58,059	8,161
Rental - City Facilities	362030	5061	3425	41,432	35,022	26,335	600
Contributions	366015	5061	3440	59,136	65,722	53,627	35,428
ICMA Forfeiture Revenue	369025	5061	3495	-	-	-	12,476
E-Rate Program	369026	5061	3495	2,734	1,881	2,753	2,294
Healthier US School Challenge Award	369027	5061	3495	-	-	500	-
Other Miscellaneous Revenue	369040	5061	3495	-	-	-	-
ConEd Energy Tax Deduction	369042	5061	3495	30,170	-	-	-
Food Sales	369045	5061	3451	111,012	168,239	121,692	213
Total Miscellaneous Revenues				282,311	334,787	262,966	59,172
Other Sources							
Beginning Surplus	389940	5061	3489	-	-	-	-
Estimated Budget Savings	389951	5061	3489	-	-	-	-
Total Other Sources				-	-	-	-
Total FSU Elementary Charter School				7,273,689	7,816,234	7,831,539	7,638,005

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

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2021-2022 ADOPTED BUDGET	FY2022-2023 FORECAST	FY2023-2024 FORECAST	FY2024-2025 FORECAST
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5061	3262	45,980	47,360	48,781	50,244
Sch Breakfast Rmb - Non Severe Need	331603	5061	3262	-	-	-	-
Sch Lunch Reimb-Free/Reduced	331604	5061	3261	298,414	307,367	316,588	326,086
Commodities - Donated Food	331606	5061	3265	25,123	25,877	26,653	27,453
IDEA Grant	331616	5061	3290	78,021	78,802	79,590	80,386
CARES Act-ESSER	331617	5061	3299	259,347	200,063	197,581	199,195
English Language Acquisition	331619	5061	3241	-	-	-	-
Safety & Security School Buildings	334260	5061	3399	-	-	-	-
District Instructional Leadership	334903	5061	3399	-	-	-	-
District Discretionary Lottery Fund	335900	5061	3344	-	-	-	-
FL Education Finance Program (FEFP)	335910	5061	3310	3,829,388	3,944,270	4,062,598	4,184,476
Teacher Salary Allocation	335911	5061	3310	135,803	139,878	144,074	148,396
Digital Classroom Allocation	335912	5061	3310	100,177	103,183	106,278	109,467
Class Size Reduction	335915	5061	3390	749,489	771,974	795,133	818,987
Instructional Materials	335920	5061	3336	49,302	50,782	52,305	53,874
Library Media Materials	335925	5061	3336	2,885	2,972	3,061	3,153
Science Lab Materials	335927	5061	3336	789	813	838	863
School Breakfast Supplement	335935	5061	3337	412	425	438	451
School Lunch Supplement	335936	5061	3338	935	964	992	1,022
Safe Schools	335950	5061	3310	277,360	285,681	294,252	303,079
Mental Health Allocation	335951	5061	3310	127,899	131,736	135,689	139,759
District School Taxes	335970	5061	3310	828,907	853,775	879,388	905,770
District School Taxes	335970	5061	3411	-	-	-	-
Best & Brightest Scholarship	335974	5061	3399	-	-	-	-
Governor's A+ Funds	335975	5061	3399	-	-	-	-
Transportation Revenue	335980	5061	3354	-	-	-	-
ESE Guaranteed Allocation	335985	5061	3310	172,249	177,417	182,739	188,222
Public Education Capital Outlay (PECO)	335991	5061	3391	380,971	392,401	404,173	416,298
Summer Reading Program	335993	5061	3374	144,998	149,348	153,829	158,444
Supplemental Academic Instruction	335995	5061	3374	148,270	152,719	157,300	162,019
Total Intergovernmental Revenue				7,656,719	7,817,807	8,042,280	8,277,644
Charges for Services							
Before and Afterschool Education	347905	5061	3489	248,444	253,413	258,482	263,651
In-House Transportation	347906	5061	3354	6,300	6,426	6,555	6,686
Activity Fee	347907	5061	3469	126,721	129,256	131,841	134,478
Total Charges for Services				381,465	389,095	396,878	404,815
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5061	3431	8,500	8,585	8,671	8,758
Rental - City Facilities	362030	5061	3425	37,050	37,791	38,547	39,318
Contributions	366015	5061	3440	60,763	61,371	61,985	62,605
ICMA Forfeiture Revenue	369025	5061	3495	500	510	521	531
E-Rate Program	369026	5061	3495	3,475	3,545	3,616	3,688
Healthier US School Challenge Award	369027	5061	3495	-	-	-	-
Other Miscellaneous Revenue	369040	5061	3495	500	510	521	531
ConEd Energy Tax Deduction	369042	5061	3495	-	-	-	-
Food Sales	369045	5061	3451	-	165,211	168,516	171,886
Total Miscellaneous Revenues				110,788	277,523	282,377	287,317
Other Sources							
Beginning Surplus	389940	5061	3489	469,198	105,000	105,000	105,000
Estimated Budget Savings	389951	5061	3489	252,099	257,141	262,284	267,530
Total Other Sources				721,297	362,141	367,284	372,530
Total FSU Elementary Charter School				8,870,269	8,846,566	9,088,819	9,342,306

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
	Actual	Actual	Actual	Actual
12134 Sch Administrative Assistant II	\$ -	\$ -	\$ 44,589	\$ 47,714
12138 Sch Clerical Spec II	-	-	26,225	2,187
12155 Sch Administrative Assistant I	40,622	42,037	3,234	-
12163 K-12 Solution Specialist	-	-	-	-
12164 Director of Innovative Learning	-	17,260	20,346	22,187
12558 Speech Therapist	35,138	41,789	48,060	48,892
12588 Sch Administrative Coordinator	-	-	-	29,553
12605 Student Assistant Program Mgr	-	-	-	-
12606 Sch Mental Health Therapist	-	-	-	-
12621 Technology and Instruction Supervisor	-	61,522	68,602	74,053
12910 Chtr Sch Teacher	2,152,060	2,141,530	2,150,276	2,231,332
12944 Student Services Coordinator	-	-	-	65,000
12952 Bookkeeper	34,674	35,880	38,556	38,467
12953 Assistant Principal	86,008	87,864	94,453	101,211
12956 School Counselor	45,397	44,990	50,202	45,290
12957 Media Specialist	46,060	14,606	42,004	48,725
12973 Principal Pembroke Shores	117,499	120,050	128,877	129,230
12992 Vacation leave - retire/term	-	-	-	-
12996 Sick leave - retire/term	6,170	-	415	8,779
12997 Sick leave - annual	9,344	6,745	7,650	11,377
13140 Temp Sub Teacher	57,513	66,618	37,587	36,072
13190 P/T After School Director	14,084	16,146	14,922	10,920
13554 P/T Teacher Assistant	102,286	100,523	114,229	92,390
13556 P/T After School Care	85,910	85,477	88,179	34,557
13559 P/T Certified Teacher	17,358	14,807	40,080	52,864
13683 Sch P/T Clerk Spec I	10,265	10,233	10,448	10,299
14000 Overtime	1,330	1,289	716	1,314
15005 Supplements	334,095	345,903	440,290	237,232
15015 Payment in lieu of benefits	29,354	26,678	29,908	27,231
21000 Social Security- matching	244,099	244,651	261,336	254,099
22200 Retirement contribution - FRS	220,019	233,455	247,140	307,262
22500 ICMA - city portion	21,244	20,485	22,050	26,838
23000 Health Insurance	481,433	516,140	543,608	581,133
23100 Life Insurance	9,942	3,450	10,150	9,892
24000 Workers compensation	2,332	(2,603)	21,108	30,384
25000 Unemployment compensation	(2,266)	-	(37)	3,937
26300 General retiree health contrib	6,947	12,112	27,513	9,164
30010 Contingency	-	-	-	-
31300 Professional services-Outside Legal	4,807	9,083	11,333	8,081
31310 Prof & Tech Services	337,396	365,037	270,596	205,988
32100 Accounting and auditing fees	3,781	3,914	4,383	4,362
34300 Contract- laundry & cleaning	104	92	91	74
34500 Contract- building maintenance	142,718	142,926	133,918	139,195
34982 Function sourcing- Grounds/Facilities	3,143	2,193	2,208	2,208
34989 Contractual service provider	162,809	177,688	184,313	215,053
34990 Contractual services- other	205,248	210,645	213,195	157,320
40100 Travel/conferences	6,243	3,192	5,325	(500)
41370 Communications	13,969	15,352	15,476	14,004
41400 Postage	-	116	1	20
43380 Pub Ut Svc Othr Energ Sv	9,717	10,325	8,220	5,669
43430 Electricity	139,269	126,301	107,787	114,818
44200 Rents- machinery & equipmen	4,831	4,836	4,508	4,648
44210 IT/Telecommunications Services	99,134	103,390	68,323	104,176
44360 Rentals	561,078	539,122	542,373	567,686
45000 Insurance	4,224	14,460	12,989	18,313
45320 Insurance & Bond Premium	35,358	22,818	24,225	27,221
46150 R & M- land- building & improvement	97,530	129,467	114,186	57,641
46210 Energy Savings Project	72,112	73,958	75,657	77,806
46250 R & M equipment	2,316	1,139	1,943	717

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
	Actual	Actual	Actual	Actual
46300 R & M motor vehicles	18,358	17,780	17,109	15,527
46800 Maintenance contracts	4,522	6,124	3,662	3,188
46801 I.T. Maintenance contracts	13,287	7,813	8,249	11,888
47100 Printing	428	1,120	1,372	-
49000 Legal/employment ads	207	914	1,079	179
49105 License renewals	458	982	595	503
49175 Administrative fees	139,441	163,610	153,801	166,332
49176 FSU Administrative Fee	250,000	250,000	340,000	349,500
52182 Testing material	-	262	-	-
52540 Fuel	28,930	12,152	8,397	3,980
52590 Other Mat'l & Sply	28,291	35,415	35,394	33,034
52600 Clothing/uniforms	493	378	440	-
52650 Equip < than \$1000	64,767	22,093	8,386	11,725
52652 Software < than \$1000 &/or licenses	45,934	65,061	59,732	94,967
52653 Computer equipment < \$1000	119,096	56,875	10,893	82,520
52790 Miscellaneous Expense	1,934	1,451	1,672	1,819
52910 Commodity Consumption	19,325	16,521	18,231	14,771
54100 Memberships/ dues/ subscription	10,812	11,777	11,670	8,039
54510 Media Books	4,324	3,533	6,343	6,318
54520 Textbooks	112,194	102,674	81,641	52,824
64039 Computer equipment not micro	7,500	-	-	-
64053 Micro computer	-	-	1,076	-
64055 Laptop/Tablet	-	-	-	984
64060 Physical Control System	-	-	-	146,541
64069 Freezer	-	-	-	-
64151 Oven	11,608	-	3,577	-
64325 School bus	-	-	-	-
64400 Other equipment	15,927	171	809	7,640
TOTAL	\$ 7,012,540	\$ 7,042,397	\$ 7,207,894	\$ 7,366,364

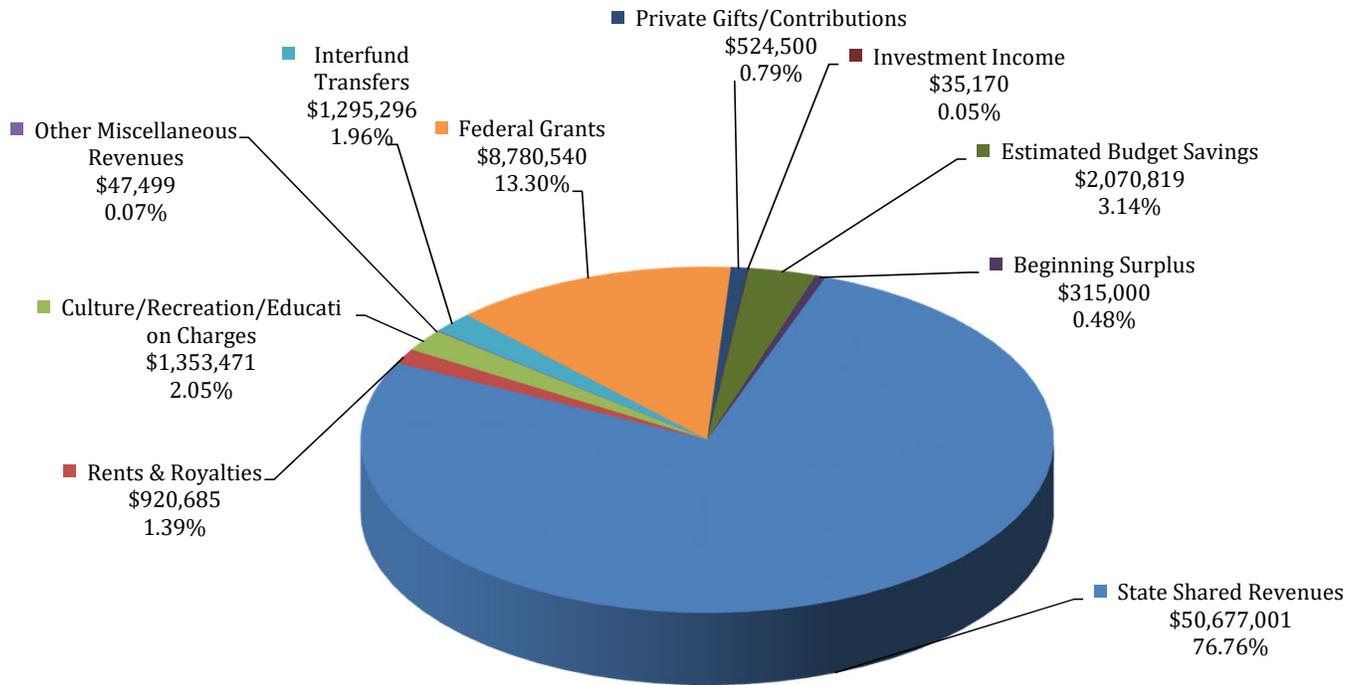
**FUND 173 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY CITY OBJECT**

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
	Budget	Forecast	Forecast	Forecast
12134 Sch Administrative Assistant II	\$ 47,653	\$ 49,082	\$ 50,554	\$ 52,070
12138 Sch Clerical Spec II	-	-	-	-
12155 Sch Administrative Assistant I	-	-	-	-
12163 K-12 Solution Specialist	35,006	36,056	37,137	38,251
12164 Director of Innovativest Learning	20,000	20,600	21,218	21,854
12558 Speech Therapist	54,210	55,836	57,511	59,236
12588 Sch Administrative Coordinator	31,492	32,436	33,409	34,411
12605 Student Assistant Program Mgr	18,273	18,821	19,385	19,966
12606 Sch Mental Health Therapist	13,754	14,166	14,590	15,027
12621 Technology and Instruction Supervisor	71,511	73,656	75,865	78,140
12910 Chtr Sch Teacher	2,254,267	2,321,894	2,391,550	2,463,296
12944 Student Services Coordinator	67,513	69,538	71,624	73,772
12952 Bookkeeper	40,607	41,825	43,079	44,371
12953 Assistant Principal	97,677	100,607	103,625	106,733
12956 School Counselor	47,502	48,927	50,394	51,905
12957 Media Specialist	48,887	50,353	51,863	53,418
12973 Principal Pembroke Shores	129,231	133,107	137,100	141,213
12992 Vacation leave - retire/term	-	-	-	-
12996 Sick leave - retire/term	2,000	2,040	2,080	2,121
12997 Sick leave - annual	6,500	6,630	6,761	6,895
13140 Temp Sub Teacher	53,000	54,060	55,141	56,794
13190 P/T After School Director	31,276	31,901	32,539	33,515
13554 P/T Teacher Assistant	162,648	165,900	169,216	174,291
13556 P/T After School Care	110,160	112,363	114,610	118,048
13559 P/T Certified Teacher	63,348	64,614	65,906	67,883
13683 Sch P/T Clerk Spec I	10,800	11,016	11,236	11,573
14000 Overtime	1,000	1,020	1,040	1,071
15005 Supplements	234,109	238,787	243,559	248,425
15015 Payment in lieu of benefits	26,412	26,939	27,475	28,022
21000 Social Security- matching	281,533	287,159	292,898	298,751
22200 Retirement contribution - FRS	361,891	369,125	376,501	384,023
22500 ICMA - city portion	28,931	29,507	30,096	30,696
23000 Health Insurance	882,840	909,321	936,596	964,690
23100 Life Insurance	17,415	17,759	18,110	18,468
24000 Workers compensation	25,426	25,931	26,444	26,969
25000 Unemployment compensation	-	-	-	-
26300 General retiree health contrib	9,489	9,675	9,865	10,059
30010 Contingency	-	-	-	-
31300 Professional services-Outside Legal	15,000	15,450	15,913	16,390
31310 Prof & Tech Services	386,199	397,783	409,711	421,999
32100 Accounting and auditing fees	4,492	4,626	4,764	4,906
34300 Contract- laundry & cleaning	118	121	124	127
34500 Contract- building maintenance	138,732	142,893	147,179	151,594
34982 Function sourcing- Grounds/Facilities	3,500	3,605	3,713	3,824
34989 Contractual service provider	271,084	279,214	287,588	296,213
34990 Contractual services- other	202,939	209,026	215,295	221,753
40100 Travel/conferences	11,205	11,541	11,886	12,241
41370 Communications	13,225	13,621	14,028	14,447
41400 Postage	1,000	1,030	1,060	1,091
43380 Pub Ut Svc Othr Energ Sv	10,356	10,666	10,878	11,094
43430 Electricity	126,878	130,684	133,296	135,960
44200 Rents- machinery & equipmen	5,591	5,758	5,929	6,106
44210 IT/Telecommunications Services	104,638	107,777	111,010	114,340
44360 Rentals	565,722	582,693	600,173	618,178
45000 Insurance	19,113	19,686	20,276	20,884
45320 Insurance & Bond Premium	54,101	55,724	57,395	59,116
46150 R & M- land- building & improvement	112,103	115,465	118,927	122,493
46210 Energy Savings Project	79,443	81,826	84,280	86,808
46250 R & M equipment	5,745	5,916	6,089	6,266

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
	Budget	Forecast	Forecast	Forecast
46300 R & M motor vehicles	20,670	21,290	21,928	22,585
46800 Maintenance contracts	9,580	9,867	10,162	10,466
46801 I.T. Maintenance contracts	16,758	17,260	17,777	18,310
47100 Printing	1,500	1,545	1,591	1,638
49000 Legal/employment ads	1,139	1,173	1,207	1,242
49105 License renewals	999	1,028	1,058	1,088
49175 Administrative fees	178,163	183,507	189,012	194,682
49176 FSU Administrative Fee	349,500	359,985	370,784	381,907
52182 Testing material	750	772	794	816
52540 Fuel	9,644	9,933	10,230	10,434
52590 Other Mat'l & Sply	52,452	54,024	55,637	57,297
52600 Clothing/uniforms	533	548	564	580
52650 Equip < than \$1000	48,420	49,870	51,359	52,892
52652 Software < than \$1000 &/or licenses	110,891	114,216	117,640	121,166
52653 Computer equipment < \$1000	34,554	20,119	11,505	13,732
52790 Miscellaneous Expense	2,113	2,176	2,240	2,305
52910 Commodity Consumption	25,123	25,876	26,652	27,451
54100 Memberships/ dues/ subscription	13,118	13,510	13,912	14,324
54510 Media Books	6,710	6,911	7,118	7,331
54520 Textbooks	196,012	201,891	207,945	214,181
64039 Computer equipment not micro	-	-	-	-
64053 Micro computer	-	-	-	-
64055 Laptop/Tablet	24,900	7,856	7,913	7,971
64060 Physical Control System	-	-	-	-
64069 Freezer	4,600	4,692	-	4,880
64151 Oven	12,336	-	12,833	-
64325 School bus	315,000	105,000	105,000	105,000
64400 Other equipment	17,259	7,761	5,467	8,241
TOTAL	\$ 8,870,269	\$ 8,846,566	\$ 9,088,819	\$ 9,342,306

Charter School Major Revenues 2021-2022 \$66,019,981



Revenue Source	2021-22 Budget
State Shared Revenues	\$50,677,001
Rents & Royalties	\$920,685
Culture/Recreation/Education Charges	\$1,353,471
Other Miscellaneous Revenues	\$47,499
Interfund Transfers	\$1,295,296
Federal Grants	\$8,780,540
Private Gifts/Contributions	\$524,500
Investment Income	\$35,170
Estimated Budget Savings	\$2,070,819
Beginning Surplus	\$315,000
Total Revenues	\$66,019,981

Revenue Sources: Special Revenue Funds

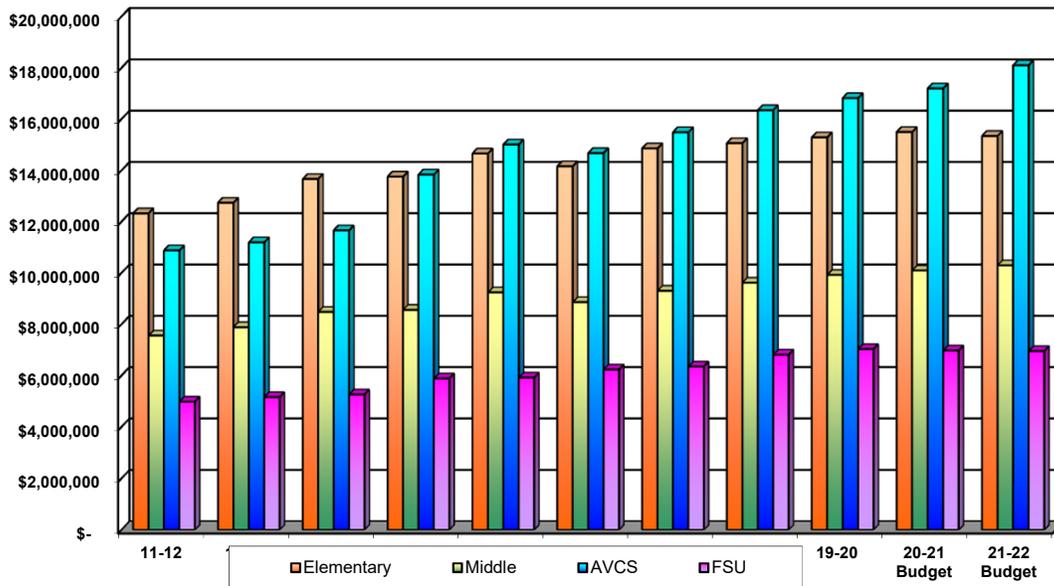
State Shared Revenues

Description:

State Shared Revenues include Base Funding received from the Florida Education Finance Program (FEFP), and categorical revenues such as ESE Guaranteed Allocation, Supplemental Academic Instruction, Safe Schools, Transportation, and Digital Classroom Allocation. The funds are passed thru from the State to the sponsoring school district, then disbursed to the charter schools.

Forecast Methodology:

Funds from these sources are forecast based on Full Time Equivalent (FTE) students multiplied by program cost factors, equaling 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 Base Funding. The Categorical Funds are calculated using the Weighted and Unweighted FTE multiplied by the State Program Cost Factor for each category provided annually. This forecast is based on actual enrollment of 6,034 students.



State Shared Revenues (Cont'd)

Fiscal Year	Elementary	Middle	AVCS	FSU	Total	% Change
11-12	\$ 12,320,034	\$ 7,553,992	\$ 10,876,276	\$ 4,976,504	\$ 35,726,806	-9.40%
12-13	\$ 12,735,463	\$ 7,880,342	\$ 11,187,516	\$ 5,154,346	\$ 36,957,667	3.45%
13-14	\$ 13,661,767	\$ 8,476,260	\$ 11,655,924	\$ 5,258,187	\$ 39,052,138	5.67%
14-15	\$ 13,752,315	\$ 8,557,213	\$ 13,833,064	\$ 5,883,023	\$ 42,025,615	7.61%
15-16	\$ 14,654,966	\$ 9,236,174	\$ 15,004,013	\$ 5,915,933	\$ 44,811,086	6.63%
16-17	\$ 14,156,051	\$ 8,858,909	\$ 14,670,232	\$ 6,229,660	\$ 43,914,852	-2.00%
17-18	\$ 14,854,209	\$ 9,301,840	\$ 15,484,252	\$ 6,350,395	\$ 45,990,696	4.73%
18-19	\$ 15,057,845	\$ 9,615,448	\$ 16,343,840	\$ 6,807,248	\$ 47,824,381	3.99%
19-20	\$ 15,284,164	\$ 9,920,286	\$ 16,813,805	\$ 7,029,029	\$ 49,047,284	2.56%
20-21 Budget	\$ 15,489,261	\$ 10,092,748	\$ 17,191,859	\$ 6,974,265	\$ 49,748,133	1.43%
21-22 Budget	\$ 15,337,553	\$ 10,293,880	\$ 18,095,734	\$ 6,949,834	\$ 50,677,001	1.87%
Total	\$ 157,303,628	\$ 99,787,092	\$ 161,156,515	\$ 67,528,424	\$ 485,775,659	

Explanation of major variances:

- FY2012 The State's Base Student Allocation decreased by \$144.54 from \$3,623.76 to \$3,479.22 per student. Also, the additional revenue received thru the Critical Operating Needs Millage in FY 2011 is not available for FY 2012 as it was a one-time funding source.
- FY2013 The State's Base Student Allocation increased by \$103.76 from \$3,479.22 to \$3,582.98 per student.
- FY2014 The State's Base Student Allocation increased by \$169.32 from \$3,582.98 to \$3,752.30 per student.
- FY2015 The State's Base Student Allocation increased by \$279.47 from \$3,752.30 per student to \$4,031.77 per student. Also, student population increased from 5,634 to 5,925 due to the expansion of grade levels at the AVCS.
- FY2016 The State's Base Student Allocation increased by \$122.68 from \$4,031.77 to \$4,154.45 per student. Received a one-time Bond Technology Opportunity Grant for \$1.58 million from the School Board of Broward County.
- FY2017 The State's Base Student Allocation increased by \$6.26 from \$4,154.45 to \$4,160.71 per student. Also, the student population increased from 5,909 to 5,939 due to increased enrollment at the West Middle school. Bond Technology Opportunity Grant is discontinued.
- FY2018 The State's Base Student Allocation decreased by \$27.07 from \$4,160.71 to \$4,133.64 per student.
- FY2019 The State's Base Student Allocation increased by \$0.47 from \$4,203.95 to \$4,204.42 per student. Also, projected Capital Outlay allocation increased by 35% in comparison to the 2017-18 Capital Outlay allocation.
- FY2020 The State's Base Student Allocation increased by \$75.07 from \$4,204.42 to \$4,279.49 per student and the projected Capital Outlay allocation increased by 1% in comparison to the 2018-19 Capital Outlay allocation.
- FY2021 The State's Base Student Allocation increased by \$40.00 from \$4,279.49 to \$4,319.49 per student and the projected Capital Outlay allocation increased by 4% in comparison to the 2019-20 Capital Outlay allocation.
- FY2022 The State's Base Student Allocation increased by \$53.42 from \$4,279.49 to \$4,372.91 per student and Capital Outlay allocation projected to increase by 4% in comparison to the 2020-21 Capital Outlay allocation.

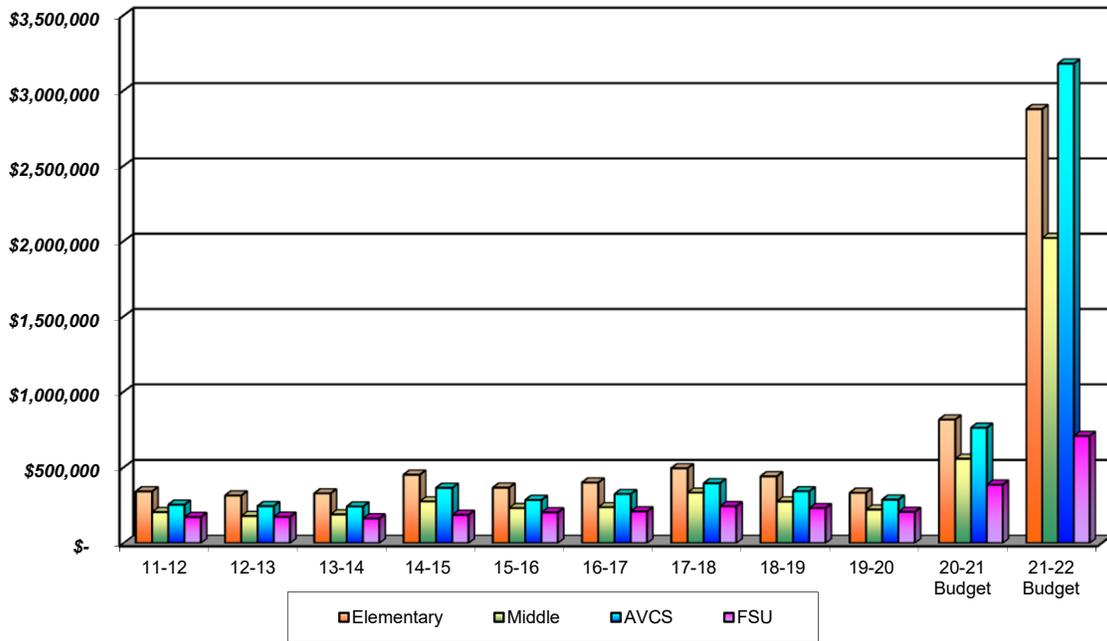
Federal Grants

Description:

Start up funds provided by the Federal Government through the State of Florida for qualifying charter schools. These funds are available to first and second year new charter schools. Charter schools also receive federal funding for the National School Lunch Free and Reduced Price Program (NSLP), the Individuals with Disabilities Education Act (IDEA) grant funds, and one-time, non-recurring federal grant opportunities if eligible.

Forecast Methodology:

Start Up funds are forecast based on available funding from the Federal Government for new qualifying charter schools. Funds for NSLP are forecast based on State provided per student reimbursement rates. Federal grant funds, such as IDEA, are forecast based on available funding and number of SWD/ESE students at each charter school.



Federal Grants (Con't)

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>AVCS</u>	<u>FSU</u>	<u>Total</u>	<u>% Change</u>
10-11	\$ 717,334	\$ 420,517	\$ 605,780	\$ 501,224	\$ 2,244,855	88.94%
11-12	\$ 341,623	\$ 204,882	\$ 253,516	\$ 172,385	\$ 972,406	-56.68%
12-13	\$ 314,714	\$ 179,264	\$ 244,707	\$ 173,779	\$ 912,464	-6.16%
13-14	\$ 328,691	\$ 189,489	\$ 241,847	\$ 163,120	\$ 923,147	1.17%
14-15	\$ 451,745	\$ 275,282	\$ 364,706	\$ 186,263	\$ 1,277,996	38.44%
15-16	\$ 365,958	\$ 231,459	\$ 284,858	\$ 202,953	\$ 1,085,228	-15.08%
16-17	\$ 399,905	\$ 237,473	\$ 323,986	\$ 209,610	\$ 1,170,974	7.90%
17-18	\$ 494,292	\$ 333,094	\$ 395,153	\$ 243,896	\$ 1,466,435	25.23%
18-19	\$ 440,744	\$ 274,594	\$ 342,437	\$ 231,279	\$ 1,289,054	-12.10%
19-20	\$ 332,020	\$ 221,307	\$ 287,122	\$ 206,024	\$ 1,046,473	-18.82%
20-21 Budget	\$ 814,878	\$ 555,978	\$ 761,080	\$ 385,349	\$ 2,517,285	140.55%
21-22 Budget	\$ 2,876,071	\$ 2,019,925	\$ 3,177,659	\$ 706,885	\$ 8,780,540	248.81%
Total	\$ 7,877,975	\$ 5,143,264	\$ 7,282,851	\$ 3,382,767	\$ 23,686,857	

Explanation of major variances:

- FY2011 The Charter School system received the Education Jobs Grant (\$1 million) funded thru the American Recovery and Reinvestment Act (ARRA).
- FY2012 Even though the Charter School system received a \$116K Training Incentive Grant funded thru the ARRA, the decline is due to the lack of funding of the Education Jobs Grant in FY2012.
- FY2013 Projected revenues decreased due to the Charter Schools no longer receiving grants funded thru the American Recovery and Reinvestment Act.
- FY2015 The Elem., Middle, and AVCS received a one-time Race to the Top Grant for Teacher increases thru the School Board of Broward County. Also population increased by 300 students as the AVCS expanded grade levels.
- FY2016 The Charter School system did not receive the one-time Race to the Top grant (approx. \$271K) previously received in FY2015.
- FY2017 The increase relates to higher student participation and increased reimbursement rates from the National School Lunch Program.
- FY2018 The increase relates to an unanticipated Free and Reduced eligibility increase in student population due to additional federal assistance to families during Hurricane Irma.
- FY2019 Temporary Free and Reduced eligibilities given to student population in FY18 were reverted back to the appropriate eligibility. This caused a decrease in reimbursement rate revenues from the National School Lunch Program.
- FY2020 National School Lunch Program breakfast reimbursement rates increased for all charter school sites for the FY2020 school year.
- FY2021 ESSER funding provided from the Federal Government under the CARES Act to assist schools with remote learning during the COVID-19 Pandemic. A non-recurring \$1.1 million budgeted in ESSER funding.
- FY2022 ESSER II funding authorized by the Federal Government under CRRSA to assist schools with remote learning and safe school reopening during the COVID-19 Pandemic. A non-recurring \$5.4 million budgeted in ESSER II funding.

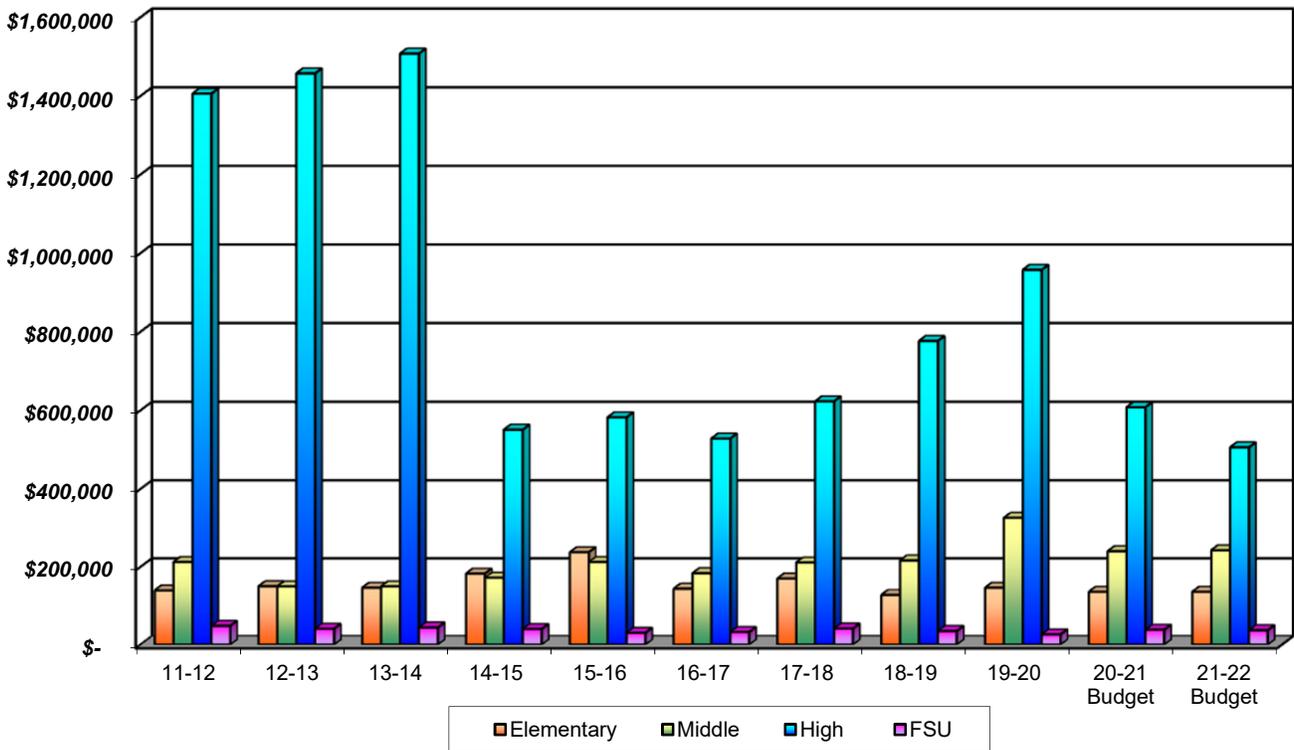
Rents & Royalties

Description:

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

Forecast Methodology:

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



Rents & Royalties (Cont'd)

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>High</u>	<u>FSU</u>	<u>Total</u>	<u>% Change</u>
11-12	\$ 139,292	\$ 212,217	\$ 1,405,556	\$ 48,255	\$ 1,805,320	7.67%
12-13	\$ 149,858	\$ 149,506	\$ 1,457,158	\$ 40,880	\$ 1,797,402	-0.44%
13-14	\$ 146,217	\$ 149,717	\$ 1,507,331	\$ 43,982	\$ 1,847,247	2.77%
14-15	\$ 182,461	\$ 172,016	\$ 550,442	\$ 40,177	\$ 945,096	-48.84%
15-16	\$ 237,210	\$ 212,165	\$ 581,938	\$ 30,431	\$ 1,061,744	12.34%
16-17	\$ 143,640	\$ 183,458	\$ 528,068	\$ 32,400	\$ 887,566	-16.40%
17-18	\$ 169,927	\$ 210,982	\$ 622,731	\$ 41,432	\$ 1,045,072	17.75%
18-19	\$ 127,512	\$ 216,249	\$ 776,332	\$ 35,022	\$ 1,155,115	10.53%
19-20	\$ 146,037	\$ 325,690	\$ 957,203	\$ 26,335	\$ 1,455,265	25.98%
20-21 Budget	\$ 135,648	\$ 239,834	\$ 607,550	\$ 38,300	\$ 1,021,332	-29.82%
21-22 Budget	\$ 135,719	\$ 242,398	\$ 505,518	\$ 37,050	\$ 920,685	-9.85%
Total	\$ 1,713,521	\$ 2,314,232	\$ 9,499,827	\$ 414,264	\$ 13,941,844	

Explanation of major variances:

- FY2012 The combination of the Interlocal agreement with Florida International University requiring an annual CPI adjustment and increased tenant usage, has provided additional rental revenue to our system.
- FY2015 The Florida International University ceased its Interlocal Agreement with the Academic Village in August 2014. This has resulted in a decrease in rental revenues by over \$900K.
- FY2016 The Interlocal Agreement with Florida International University concluded.
- FY2017 Increase due to new cell tower rental revenues and increase in facility rental.
- FY2018 Facility rental rates were increased to be comparable to School Board of Broward county facility rental rates.
- FY2019 Facility rental rates were increased to be comparable to School Board of Broward county facility rental rates.
- FY2020 Facility revenue increase due to rental rate increase, an increase in cell tower rental revenues.
- FY2021 Conservative projection due to expected facility rental decrease because of the ongoing pandemic and safety precautions implemented to reduce virus exposure from the general public.
- FY2022 Anticipated facility rental revenue decrease due to the ongoing pandemic and safety precautions implemented to reduce virus exposure from the general public.

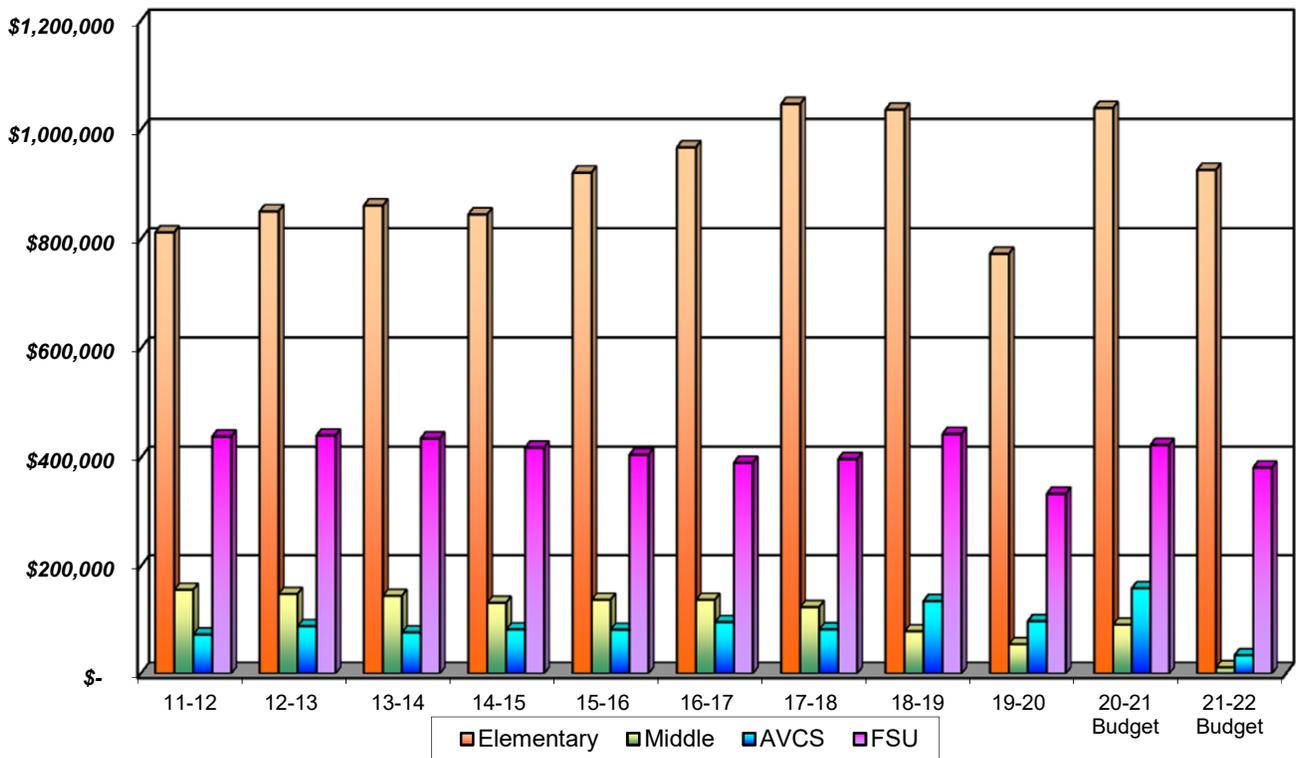
Culture/Recreation/Education Charges

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 authorized a student activity and service fee for the students of the FSU Elementary School.

Forecast Methodology:

The Before/After School Care revenues are calculated based upon student participation times the monthly rate of \$160.50. Children of Charter School employees receive a discount on before/after school care. There is also a \$28 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 for FY2021-22 is \$300 per student and forecast based on student population and trend analysis.



Culture/Recreation/Education Charges (Cont'd)

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>AVCS</u>	<u>FSU</u>	<u>Total</u>	<u>% Change</u>
11-12	\$ 811,990	\$ 155,662	\$ 72,644	\$ 438,255	\$ 1,478,551	4.40%
12-13	\$ 850,538	\$ 148,004	\$ 87,988	\$ 440,045	\$ 1,526,575	3.25%
13-14	\$ 861,246	\$ 144,419	\$ 76,372	\$ 434,938	\$ 1,516,975	-0.63%
14-15	\$ 844,934	\$ 131,664	\$ 81,992	\$ 417,779	\$ 1,476,369	-2.68%
15-16	\$ 921,638	\$ 136,980	\$ 81,570	\$ 405,043	\$ 1,545,231	4.66%
16-17	\$ 967,690	\$ 136,936	\$ 95,673	\$ 390,229	\$ 1,590,528	2.93%
17-18	\$ 1,047,220	\$ 123,639	\$ 82,194	\$ 397,087	\$ 1,650,140	3.75%
18-19	\$ 1,036,872	\$ 78,611	\$ 134,739	\$ 442,920	\$ 1,693,142	2.61%
19-20	\$ 772,860	\$ 54,542	\$ 97,426	\$ 333,520	\$ 1,258,348	-25.68%
20-21 Budget	\$ 1,039,702	\$ 90,936	\$ 158,572	\$ 423,007	\$ 1,712,217	36.07%
21-22 Budget	\$ 926,555	\$ 11,550	\$ 33,901	\$ 381,465	\$ 1,353,471	-20.95%
Total	\$ 10,081,245	\$ 1,212,943	\$ 1,003,071	\$ 4,504,288	\$ 16,801,547	

Explanation of major variances:

- FY2013 On June 20, 2012, the Pembroke Pines City Commission approved to increase the monthly After Care program fees by \$5
- FY2018 Anticipated increase to aftercare revenues due to 23% aftercare rate increase to be comparable to other local aftercare programs.
- FY2019 Charter School System increased enrollment by 110 students.
- FY2020 Florida Dept. of Education mandated emergency school closures starting March 13, 2020 due to COVID-19 pandemic. This resulted in loss of Before Care, After Care, and Bus Rental revenues. FSU Activity Fee increased by 7.14%.
- FY2021 Projection based on student participation in Before/Aftercare programs and expectation of returning to face-to-face instruction for FY 2020-2021
FSU Activity Fee revenues expected to increase due to rate increase authorized in FY 2020, but not fully realized due to ongoing pandemic.
- FY2022 Projection based on student participation in Before/Aftercare programs and anticipated decrease in bus rental revenues due to ongoing pandemic.

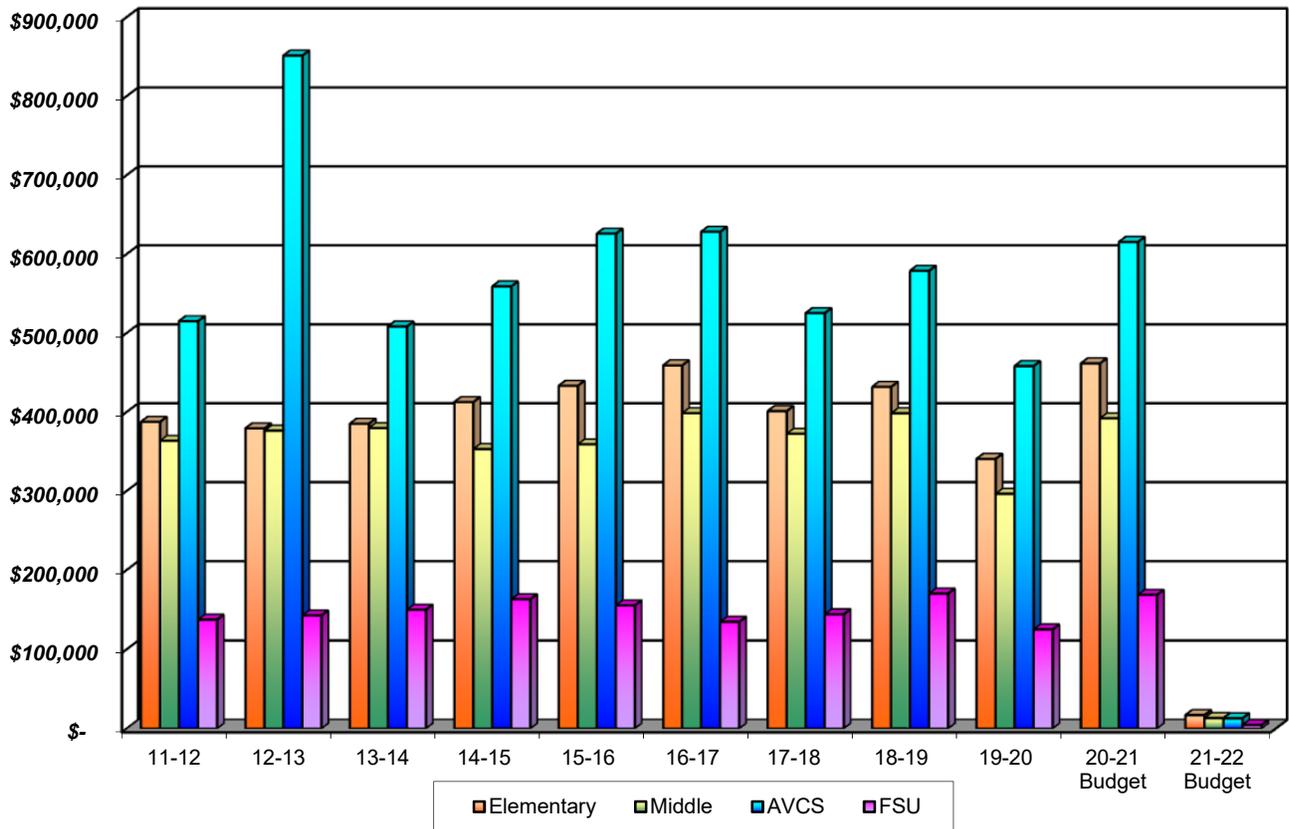
Other Miscellaneous

Description:

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

Forecast Methodology:

Forecast is based on per student meal and a-la carte item pricing, and student participation. E-rate and other miscellaneous revenues based on historical data and 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>
11-12	\$ 387,347	\$ 363,334	\$ 514,824	\$ 137,278	\$ 1,402,783	0.69%
12-13	\$ 379,085	\$ 376,157	\$ 851,231	\$ 142,537	\$ 1,749,010	24.68%
13-14	\$ 384,934	\$ 379,497	\$ 508,008	\$ 149,666	\$ 1,422,105	-18.69%
14-15	\$ 412,343	\$ 352,890	\$ 558,924	\$ 162,981	\$ 1,487,138	4.57%
15-16	\$ 433,015	\$ 358,769	\$ 625,625	\$ 155,165	\$ 1,572,574	5.74%
16-17	\$ 458,873	\$ 398,320	\$ 628,057	\$ 134,480	\$ 1,619,730	3.00%
17-18	\$ 400,928	\$ 372,195	\$ 524,982	\$ 143,916	\$ 1,442,021	-10.97%
18-19	\$ 431,575	\$ 398,084	\$ 578,667	\$ 170,120	\$ 1,578,446	9.46%
19-20	\$ 340,373	\$ 296,170	\$ 457,927	\$ 124,945	\$ 1,219,415	-22.75%
20-21 Budget	\$ 461,419	\$ 391,751	\$ 615,130	\$ 168,511	\$ 1,636,811	34.23%
21-22 Budget	\$ 16,946	\$ 13,137	\$ 12,941	\$ 4,475	\$ 47,499	-97.10%
Total	\$ 4,106,838	\$ 3,700,304	\$ 5,876,316	\$ 1,494,074	\$ 15,177,532	

Explanation of major variances:

- FY2013 Received a one-time Florida Power & Light rebate due to various energy saving measures implemented at all school levels.
- FY2014 Did not receive one-time Florida Power & Light rebate.
- FY2015 On June 18, 2014, the Pembroke Pines City Commission approved to increase lunch prices by \$0.10 to all grade levels in order to comply with a State mandated increase. Also, student population increased from 5,634 to 5,925 due to expansion of grade levels at the AVCS.
- FY2016 The Charter School system increased lunch prices by \$0.10 in order to comply with a State mandated increase.
- FY2018 Food sales revenues decrease because of school closure for seven operating days due to Hurricane Irma.
- FY2019 The Charter School system increased lunch prices by \$0.10 in order to comply with a State mandated increase, and the Charter School System increased enrollment by 110 students.
- FY2020 Florida Dept. of Education mandated emergency school closures starting March 13, 2020 due to COVID-19 pandemic. This resulted in loss of food sale revenues.
- FY2021 Projection based on historical data and the expectation of returning to face-to-face instruction with increased student participation in food sales program.
- FY2022 For FY 2022, Charter Schools were eligible to participate in the Seamless Summer Option (SSO) meal program, where all students are entitled to free breakfast and lunch. This resulted in a decreased Food Sale revenue projection.

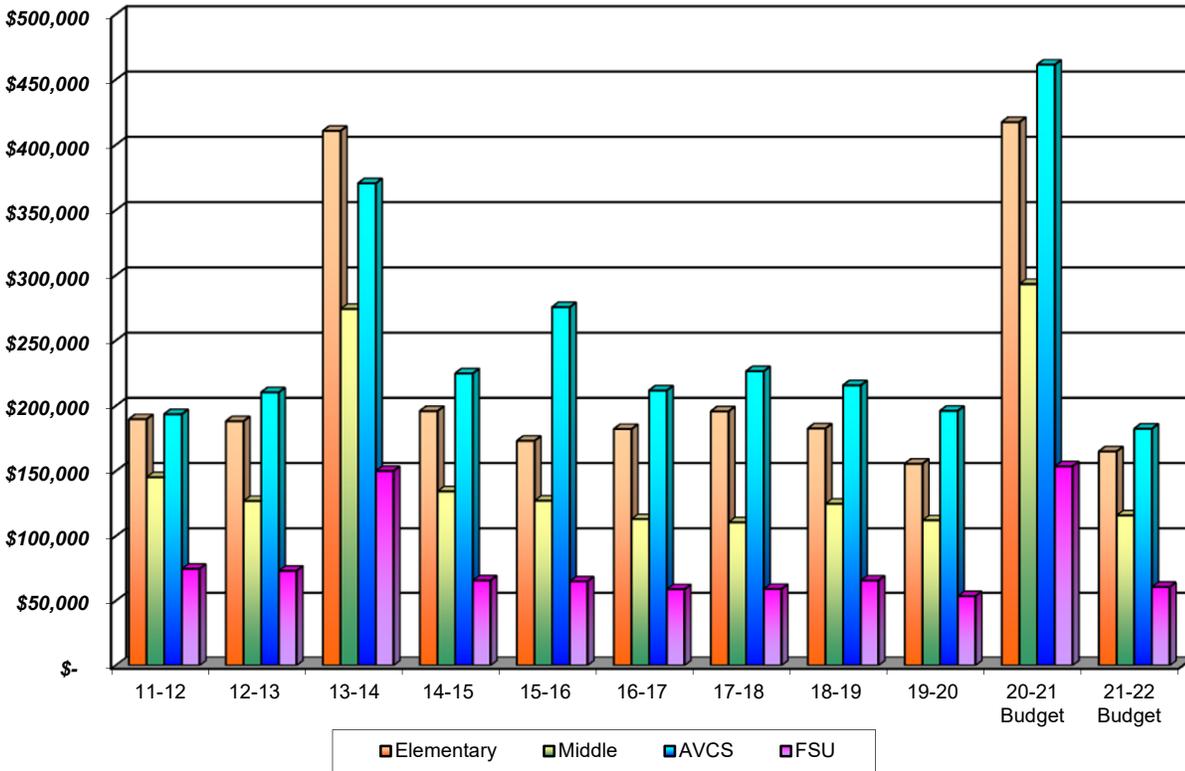
Private Gifts/Contributions

Description:

Revenue received from businesses and/or private individuals.

Forecast Methodology:

This revenue is forecasted based upon commitments by businesses and private individuals. Also includes Education facility fee revenues which are proceeds raised through city event parking fees and ticket surcharges.



Private Gifts/Contributions (Cont'd)

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>AVCS</u>	<u>FSU</u>	<u>Total</u>	<u>% Change</u>
11-12	\$ 189,766	\$ 145,333	\$ 193,663	\$ 74,722	\$ 603,484	18.54%
12-13	\$ 188,274	\$ 127,087	\$ 210,393	\$ 73,205	\$ 598,959	-0.75%
13-14	\$ 410,722	\$ 274,214	\$ 370,593	\$ 150,091	\$ 1,205,620	101.29%
14-15	\$ 196,032	\$ 134,536	\$ 224,893	\$ 65,761	\$ 621,222	-48.47%
15-16	\$ 173,203	\$ 127,308	\$ 275,664	\$ 65,058	\$ 641,233	3.22%
16-17	\$ 182,233	\$ 113,121	\$ 211,815	\$ 58,896	\$ 566,065	-11.72%
17-18	\$ 195,812	\$ 110,703	\$ 226,564	\$ 59,136	\$ 592,215	4.62%
18-19	\$ 182,766	\$ 125,043	\$ 215,766	\$ 65,722	\$ 589,297	-0.49%
19-20	\$ 155,700	\$ 112,195	\$ 196,207	\$ 53,627	\$ 517,729	-12.14%
20-21 Budget	\$ 417,491	\$ 293,338	\$ 461,437	\$ 153,594	\$ 1,325,860	156.09%
21-22 Budget	\$ 165,156	\$ 116,039	\$ 182,542	\$ 60,763	\$ 524,500	-60.44%
Total	\$ 2,457,155	\$ 1,678,917	\$ 2,769,537	\$ 880,575	\$ 7,786,184	

Explanation of major variances:

- FY2011 On June 16, 2010, the Pembroke Pines City Commission approved to hire a professional Development Director to increase fundraising efforts.
- FY2012 The Charter Schools received a large influx of parent donations.
- FY2014 The Charter School system received a one time contribution from a local developer.
- FY2015 Decrease in parent-led fundraising “Support Our Schools” campaign revenues and did not receive a large one time contribution.
- FY2017 Decrease in parent-led fundraising “Support Our Schools” campaign revenues and did not receive a large one time contribution.
- FY2019 Anticipating a large one-time contribution from the Pembroke Pines Charter Schools Foundation (a 501c3 organization established to raise funds for the PPCS System).
- FY2020 Florida Dept. of Education mandated emergency school closures starting March 13, 2020 due to COVID-19 pandemic. Major fundraising events were cancelled, resulting in loss of contribution revenues.
- FY2021 Projection includes a one-time contribution from the Pembroke Pines Charter Schools Foundation (PPCSF- 501c3 organization established to raise funds for the PPCS System) to balance the budget.
- FY2022 Reduced projection based on historical data and expectation of decreased contribution revenues. Projection does not include a one-time contribution from the PPCSF.

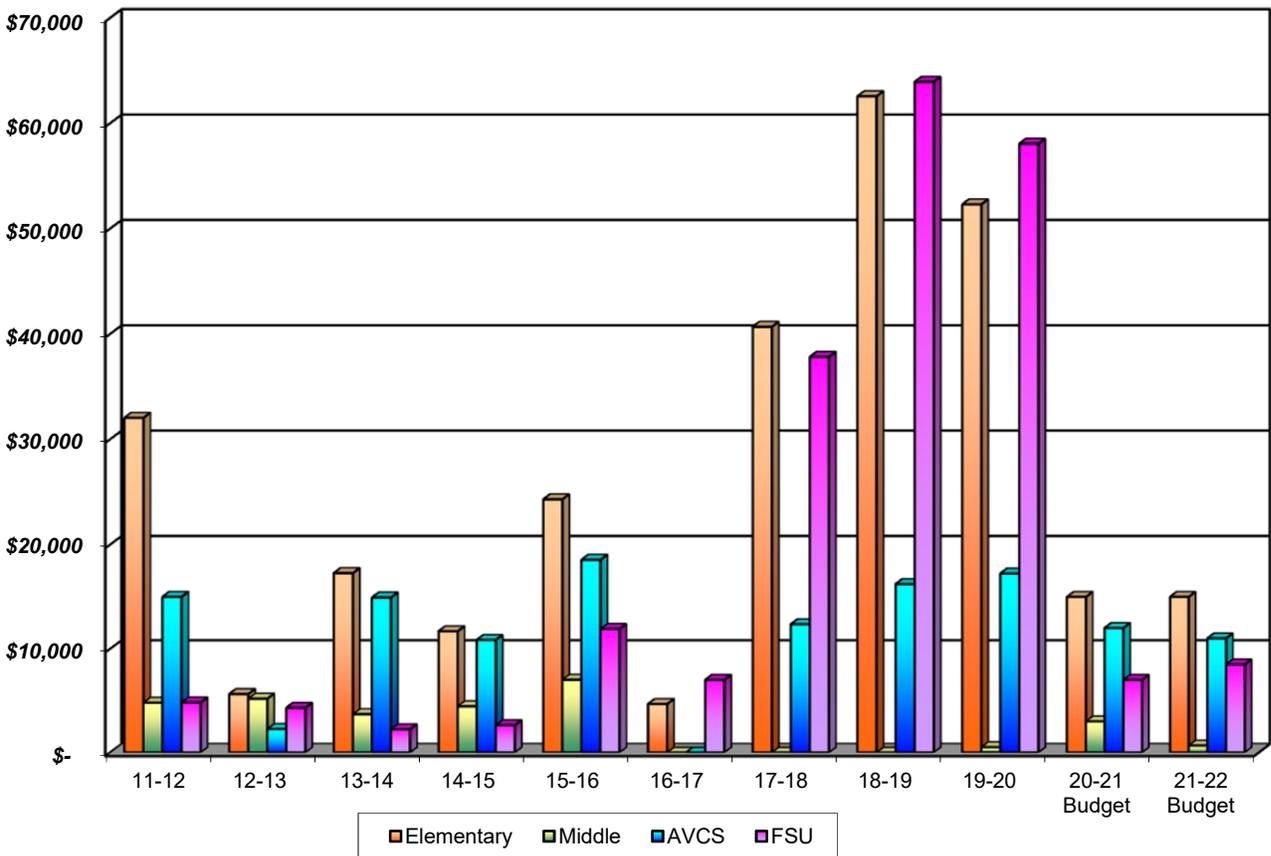
Investment Income

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 this revenue projection 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>
11-12	\$ 32,031	\$ 4,809	\$ 15,008	\$ 4,824	\$ 56,672	-39.19%
12-13	\$ 5,633	\$ 5,185	\$ 2,260	\$ 4,314	\$ 17,392	-69.31%
13-14	\$ 17,294	\$ 3,695	\$ 14,940	\$ 2,240	\$ 38,169	119.46%
14-15	\$ 11,688	\$ 4,452	\$ 10,852	\$ 2,627	\$ 29,619	-22.40%
15-16	\$ 24,296	\$ 7,018	\$ 18,553	\$ 11,910	\$ 61,777	108.57%
16-17	\$ 4,674	\$ (239)	\$ (17)	\$ 7,002	\$ 11,420	-81.51%
17-18	\$ 40,673	\$ (6,474)	\$ 12,369	\$ 37,827	\$ 84,395	639.01%
18-19	\$ 62,558	\$ (180)	\$ 16,233	\$ 63,923	\$ 142,534	68.89%
19-20	\$ 52,294	\$ 515	\$ 17,250	\$ 58,059	\$ 128,118	-10.11%
20-21 Budget	\$ 15,000	\$ 3,000	\$ 12,000	\$ 7,000	\$ 37,000	-71.12%
21-22 Budget	\$ 15,000	\$ 670	\$ 11,000	\$ 8,500	\$ 35,170	-4.95%
Total	\$ 281,141	\$ 22,451	\$ 130,448	\$ 208,226	\$ 642,266	

Explanation of major variances:

- FY2011 Due to favorable market conditions, this revenue increased.
- FY2012 & FY2013 Due to the current economic situation, interest rates have decreased resulting in less income from investments than in previous years.
- FY2014 Due to favorable market conditions, this revenue increased.
- FY2015 Due to the current economic situation, interest rates have decreased resulting in less income from investments than in previous years
- FY2016 Due to favorable market conditions, this revenue increased.
- FY2017 Due to the current economic situation, interest rates have decreased resulting in less income from investments than in previous years.
- FY2018 -FY2019 Due to favorable market conditions, this revenue increased.
- FY2020 Market instability due to COVID-19 pandemic, resulting in a 10% decrease in investment income.
- FY2021 Conservative projection due to market instability because of ongoing pandemic.
- FY2022 Conservative projection due to market instability because of ongoing pandemic.

Interfund Transfers

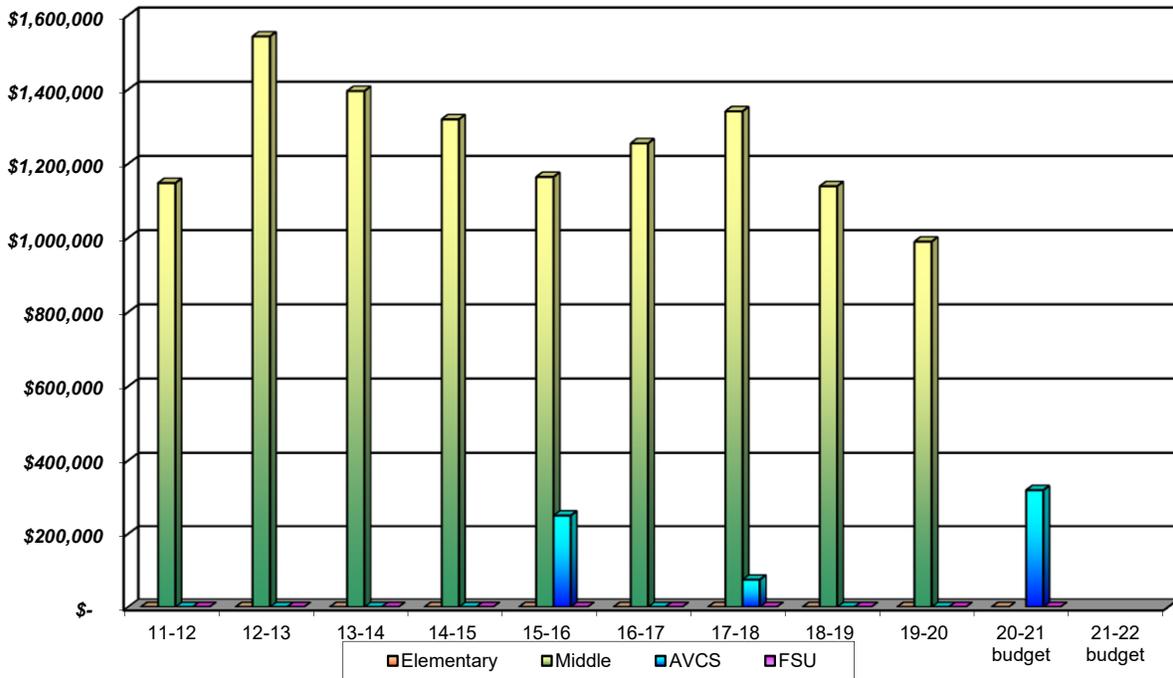
Description:

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

Forecast Methodology:

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

Transfers In



Interfund Transfers (Cont'd)

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>AVCS</u>	<u>FSU</u>	<u>Total</u>	<u>% Change</u>
11-12	\$ -	\$ 1,147,973	\$ -	\$ -	\$ 1,147,973	-12.37%
12-13	\$ -	\$ 1,543,199	\$ -	\$ -	\$ 1,543,199	34.43%
13-14	\$ -	\$ 1,395,914	\$ -	\$ -	\$ 1,395,914	-9.54%
14-15	\$ -	\$ 1,320,017	\$ -	\$ -	\$ 1,320,017	-5.44%
15-16	\$ -	\$ 1,164,459	\$ 250,000	\$ -	\$ 1,414,459	7.15%
16-17	\$ -	\$ 1,255,065	\$ -	\$ -	\$ 1,255,065	-11.27%
17-18	\$ -	\$ 1,341,301	\$ 75,000	\$ -	\$ 1,416,301	12.85%
18-19	\$ -	\$ 1,139,463	\$ -	\$ -	\$ 1,139,463	-19.55%
19-20	\$ -	\$ 990,000	\$ -	\$ -	\$ 990,000	-13.12%
20-21 budget	\$ -	\$ 974,434	\$ 319,175	\$ -	\$ 1,293,609	30.67%
21-22 budget		\$ 1,295,296			\$ 1,295,296	0.13%
Total	\$ -	\$ 13,567,121	\$ 644,175	\$ -	\$ 14,211,296	

Explanation of major variances:

- FY2011 The Early Development Centers had a larger profit due to the restructuring of programs, implementation of new VPK Programs and increased advertising. Due to decreases in state funding, the Elementary School required a \$150,000 transfer from the Charter High School . Similarly, the FSU Elementary school required a \$75,000 transfer from the High School.
- FY2012 Declining student participation in the Early Development Centers resulted in less profits than in the prior year, therefore less funds are going to be transferred from the General Fund.
- FY2013 Due to decreases in state funding, the Middle School required a \$430,000 transfer from the Charter High School and Charter Elementary School.
- FY2014-FY2015 Declining student participation in the Early Development Centers resulted in less profits than in the prior year, therefore less funds are going to be transferred from the General Fund.
- FY2016 Due to decreases in state funding, the Middle School required a \$275,000 transfer and the High School required a \$250,000 transfer from the Charter Elementary School in its budget projection.
- FY2017 Declining student participation in the Early Development Centers resulted in less profits than in the prior year, therefore less funds were transferred from the General Fund.
- FY2018 Declining student participation in the Early Development Centers resulted in less profits than in the prior year, therefore less funds are going to be transferred from the General Fund.
- FY2019 Declining student participation in the Early Development Centers resulted in less profits than in the prior year, therefore less funds are going to be transferred from the General Fund.
- FY2020 Florida Dept. of Education mandated emergency school closures starting March 13, 2020 due to COVID-19 pandemic. Early Development Centers were closed, resulting in profit loss. Transfer is from school reserves.
- FY2021 Due to decreases in state funding, the Middle School required a \$974,434 transfer and the High School required a \$319,175 transfer from the Charter Elementary School in its budget projection. No Early Development Center revenues are factored into this projection.
- FY2022 Middle schools required a \$1,295,296 transfer from Charter Elementary and Charter High School reserves in their budget projection. No Early Development Center revenues are factored into this projection.

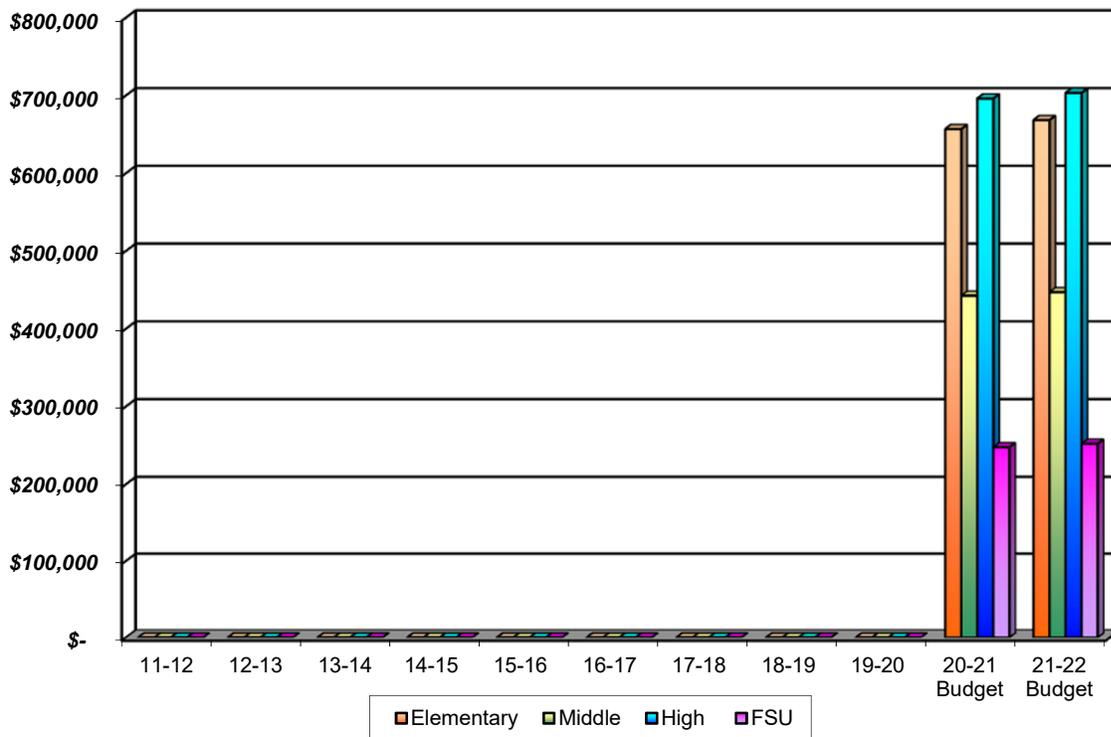
Estimated Budget Savings

Description:

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

Forecast Methodology:

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



Estimated Budget Savings (Cont'd)

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>High</u>	<u>FSU</u>	<u>Total</u>	<u>% Change</u>
11-12	\$ -	\$ -	\$ -	\$ -	\$ -	
12-13	\$ -	\$ -	\$ -	\$ -	\$ -	
13-14	\$ -	\$ -	\$ -	\$ -	\$ -	
14-15	\$ -	\$ -	\$ -	\$ -	\$ -	
15-16	\$ -	\$ -	\$ -	\$ -	\$ -	
16-17	\$ -	\$ -	\$ -	\$ -	\$ -	
17-18	\$ -	\$ -	\$ -	\$ -	\$ -	
18-19	\$ -	\$ -	\$ -	\$ -	\$ -	
19-20	\$ -	\$ -	\$ -	\$ -	\$ -	
20-21 Budget	\$ 656,765	\$ 442,492	\$ 696,056	\$ 247,687	\$ 2,043,000	
21-22 Budget	\$ 668,320	\$ 447,099	\$ 703,301	\$ 252,099	\$ 2,070,819	1.36%
	<u>\$ 1,325,085</u>	<u>\$ 889,591</u>	<u>\$ 1,399,357</u>	<u>\$ 499,786</u>	<u>\$ 4,113,819</u>	

Explanation of major variances:

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

- FY2021 Due to changes to the Insurance plan and an analysis on savings, \$2,000,000 of estimated budget savings has been added to the budget. Due to the reorganization of P/T Aftercare Directors, projected savings in the amount of \$43,000 are estimated to be realized in FY2022.
- FY2022 Due to changes to the Insurance plan and an analysis on savings, \$2,020,819 of estimated budget savings has been added to the budget. Due to the reorganization of P/T Aftercare Directors, projected savings in the amount of \$32,000 are estimated to be realized in FY2022.

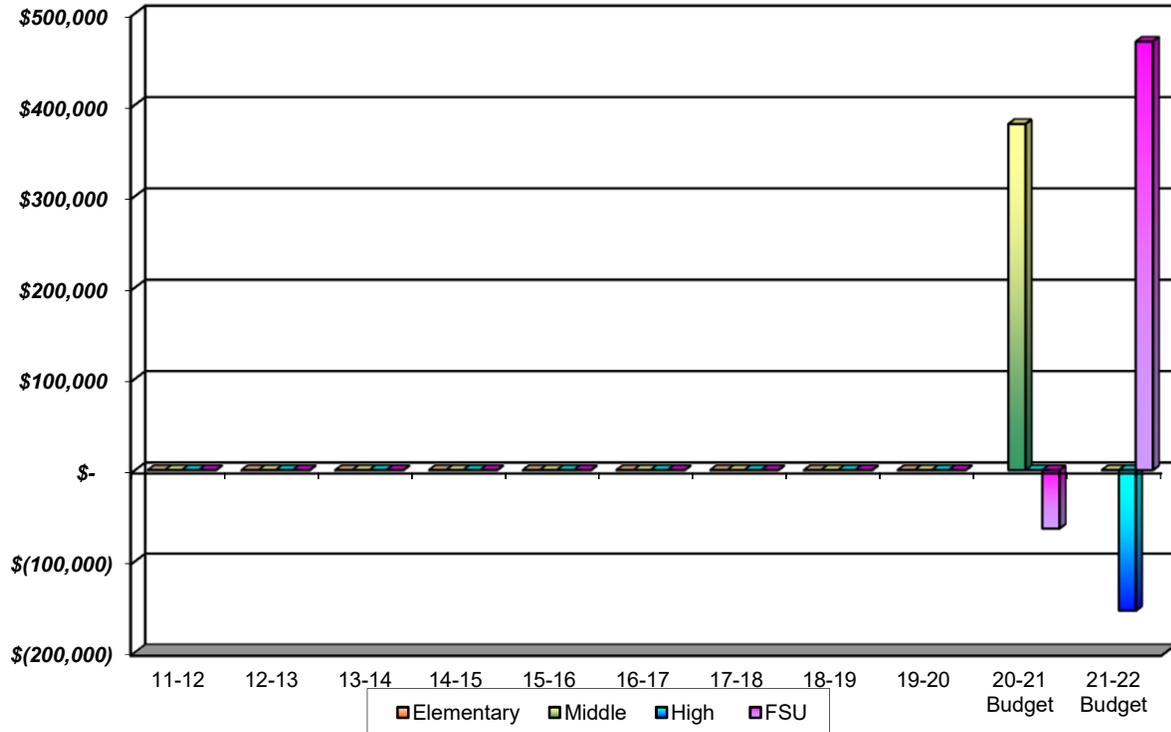
Beginning Surplus

Description:

The excess revenues over expenditures for the budgeted fiscal year.

Forecast Methodology:

This account is based upon projected revenues versus projected expenditures.



Beginning Surplus (Cont'd)

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>High</u>	<u>FSU</u>	<u>Total</u>	<u>% Change</u>
11-12	\$ -	\$ -	\$ -	\$ -	\$ -	
12-13	\$ -	\$ -	\$ -	\$ -	\$ -	
13-14	\$ -	\$ -	\$ -	\$ -	\$ -	
14-15	\$ -	\$ -	\$ -	\$ -	\$ -	
15-16	\$ -	\$ -	\$ -	\$ -	\$ -	
16-17	\$ -	\$ -	\$ -	\$ -	\$ -	
17-18	\$ -	\$ -	\$ -	\$ -	\$ -	
18-19	\$ -	\$ -	\$ -	\$ -	\$ -	
19-20	\$ -	\$ -	\$ -	\$ -	\$ -	
20-21 Budget	\$ -	\$ 378,997	\$ -	\$ (63,997)	\$ 315,000	
21-22 Budget	\$ -	\$ -	\$ (154,198)	\$ 469,198	\$ 315,000	0%
	<u>\$ -</u>	<u>\$ 378,997</u>	<u>\$ (154,198)</u>	<u>\$ 405,201</u>	<u>\$ 630,000</u>	

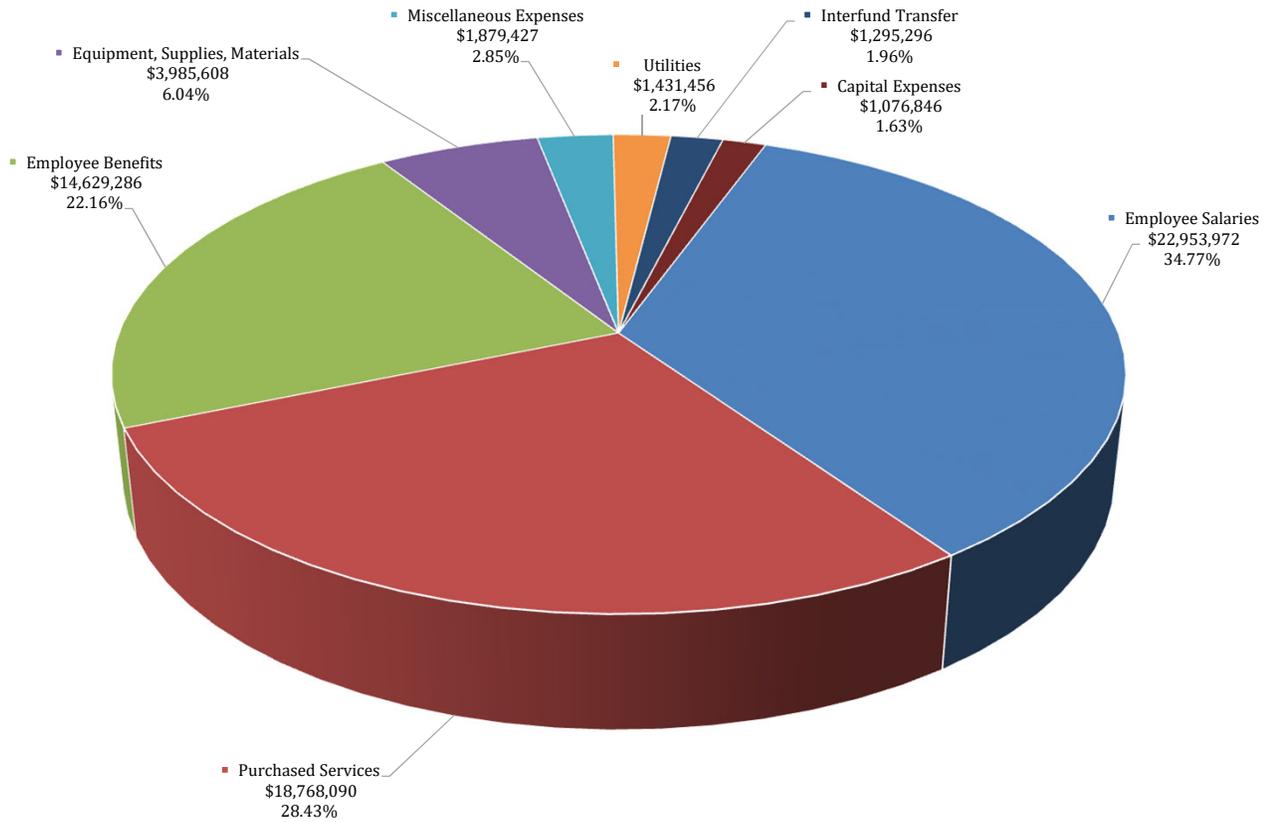
Explanation of major variances:

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

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

- FY2022 The Beginning Surplus account is being utilized in conjunction with the Estimated Budget Savings account to balance the budget.

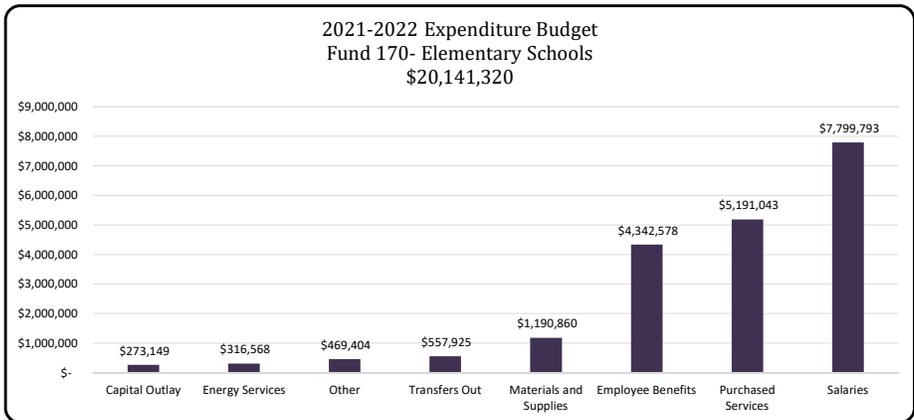
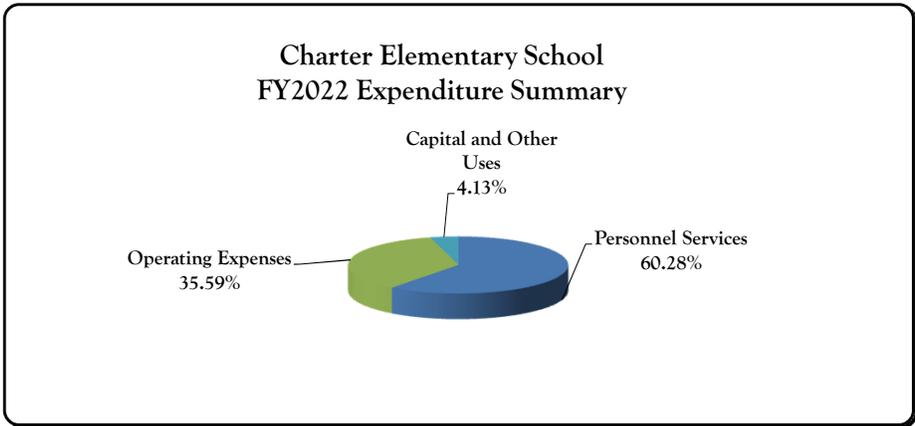
**Charter School Major Expenditures
2021-2022
\$66,019,981**



Expenditure Category	2021-2022 Budget
Employee Salaries	\$22,953,972
Purchased Services	\$18,768,090
Employee Benefits	\$14,629,286
Equipment, Supplies, Materials	\$3,985,608
Miscellaneous Expenses	\$1,879,427
Utilities	\$1,431,456
Interfund Transfer	\$1,295,296
Capital Expenses	\$1,076,846
Total Expenditures	\$66,019,981

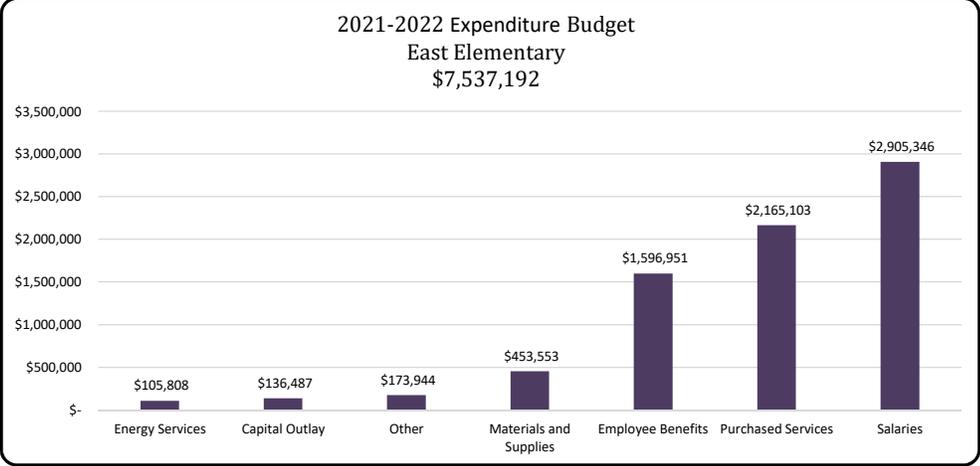
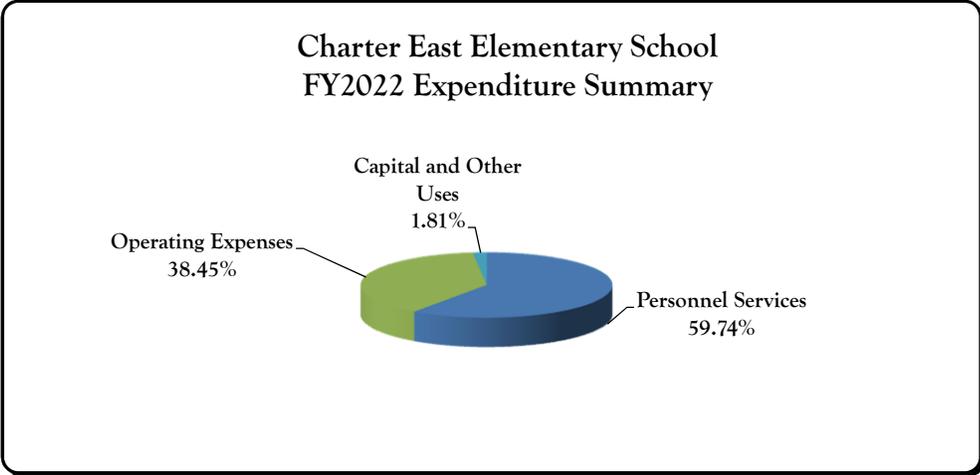
City of Pembroke Pines
Broward County Sponsored
Elementary School Expenditure Summary

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Personnel Services	\$ 10,745,517	\$ 10,032,902	\$ 10,032,902	\$ 10,351,865	\$ 10,146,190	\$ 10,149,031	\$ 10,308,913	\$ 10,452,031	\$ 10,613,319	\$ 11,839,517	\$ 11,534,340	\$ 12,142,371
Operating Expenses	\$ 5,106,872	\$ 4,796,633	\$ 4,796,633	\$ 5,196,918	\$ 5,274,434	\$ 5,675,654	\$ 5,394,593	\$ 5,637,069	\$ 6,217,026	\$ 5,486,890	\$ 7,406,596	\$ 7,167,875
Capital and Other Uses	\$ 218,179	\$ 84,894	\$ 84,894	\$ 651,141	\$ 447,955	\$ 678,071	\$ 718,764	\$ 1,022,196	\$ 28,522	\$ 38,380	\$ 89,228	\$ 831,074
Grants and Aides	\$ 22,764	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Elementary	\$ 16,093,332	\$ 14,914,429	\$ 14,914,429	\$ 16,199,924	\$ 15,868,579	\$ 16,502,756	\$ 16,422,270	\$ 17,111,296	\$ 16,858,867	\$ 17,364,787	\$ 19,030,164	\$ 20,141,320



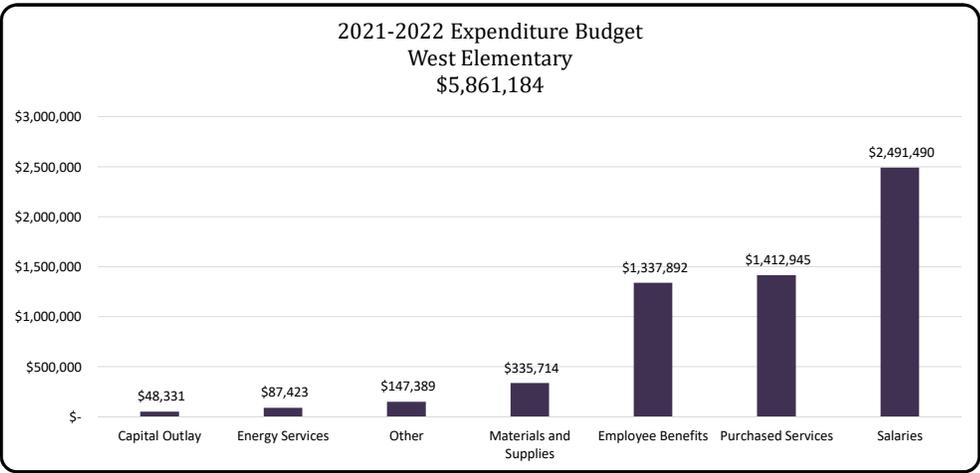
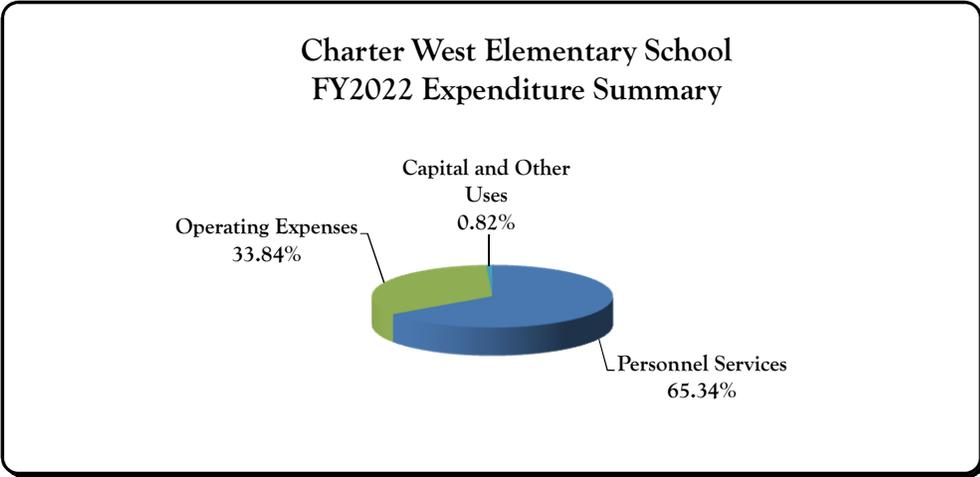
City of Pembroke Pines
East Elementary Expenditure Summary

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Personnel Services	\$ 3,727,099	\$ 3,444,592	\$ 3,538,380	\$ 3,580,754	\$ 3,588,702	\$ 3,648,418	\$ 3,805,636	\$ 3,842,298	\$ 3,938,582	\$ 4,041,021	\$ 4,348,101	\$ 4,502,297
Operating Expenses	\$ 1,956,668	\$ 1,861,916	\$ 1,919,381	\$ 2,045,037	\$ 2,018,369	\$ 2,281,374	\$ 2,164,468	\$ 2,251,565	\$ 2,306,717	\$ 2,195,012	\$ 2,743,681	\$ 2,898,408
Capital and Other Uses	\$ 1,020	\$ 43,325	\$ 59,071	\$ 23,662	\$ 52,423	\$ 66,718	\$ 10,435	\$ 64,480	\$ 4,688	\$ 5,463	\$ 60,085	\$ 136,487
Grants and Aides	\$ 7,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total East Elementary	\$ 5,692,375	\$ 5,349,833	\$ 5,516,832	\$ 5,649,453	\$ 5,659,494	\$ 5,996,510	\$ 5,980,539	\$ 6,158,343	\$ 6,249,987	\$ 6,241,496	\$ 7,151,867	\$ 7,537,192



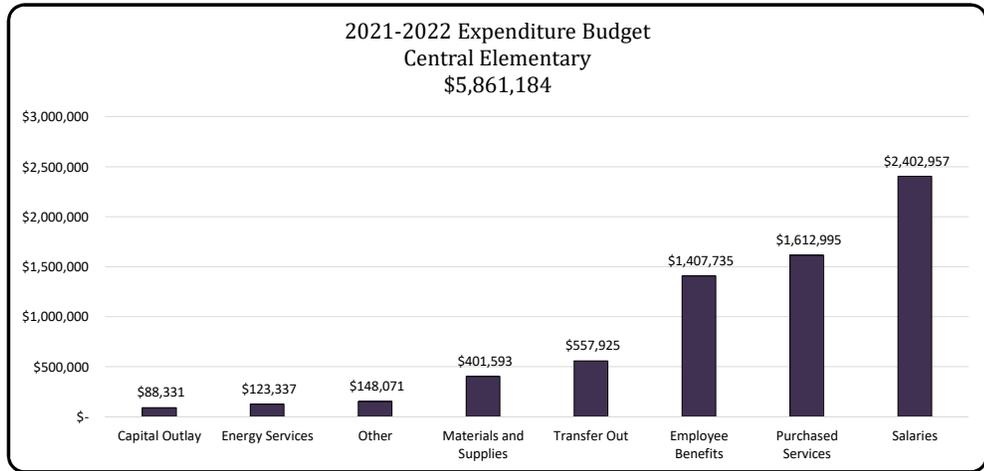
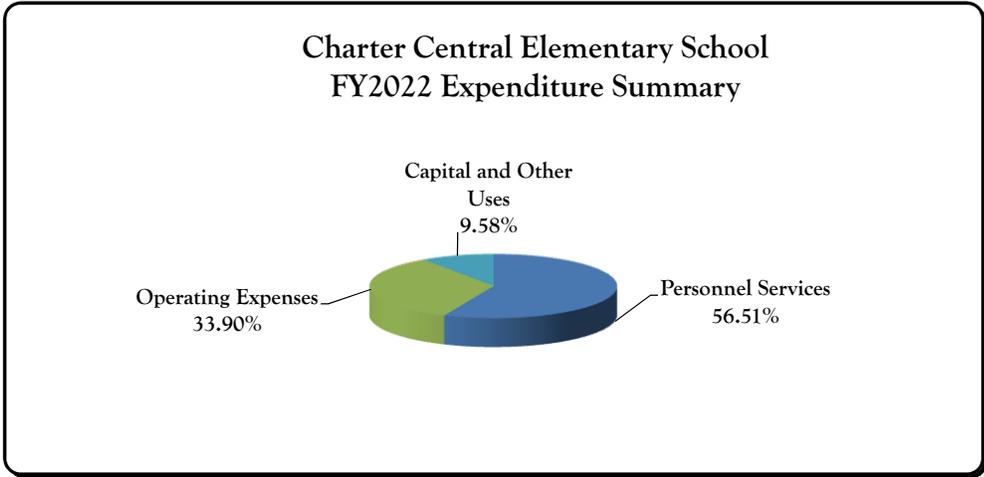
City of Pembroke Pines
West Elementary Expenditure Summary

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Personnel Services	\$ 3,522,015	\$ 3,276,678	\$ 3,312,632	\$ 3,240,458	\$ 3,233,270	\$ 3,339,490	\$ 3,284,442	\$ 3,345,970	\$ 3,434,893	\$ 3,463,784	\$ 3,615,911	\$ 3,829,382
Operating Expenses	\$ 1,461,384	\$ 1,380,390	\$ 1,500,867	\$ 1,539,325	\$ 1,599,510	\$ 1,583,056	\$ 1,481,990	\$ 1,574,031	\$ 1,633,887	\$ 1,466,914	\$ 1,938,136	\$ 1,983,471
Capital and Other Uses	\$ 2,159	\$ 31,709	\$ 38,066	\$ 28,769	\$ 12,209	\$ 41,198	\$ 14,880	\$ 8,961	\$ 13,139	\$ 24,050	\$ 14,071	\$ 48,331
Grants and Aides	\$ 7,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total West Elementary	\$ 4,993,146	\$ 4,688,777	\$ 4,851,565	\$ 4,808,552	\$ 4,844,989	\$ 4,963,744	\$ 4,781,312	\$ 4,928,962	\$ 5,081,919	\$ 4,954,748	\$ 5,568,118	\$ 5,861,184



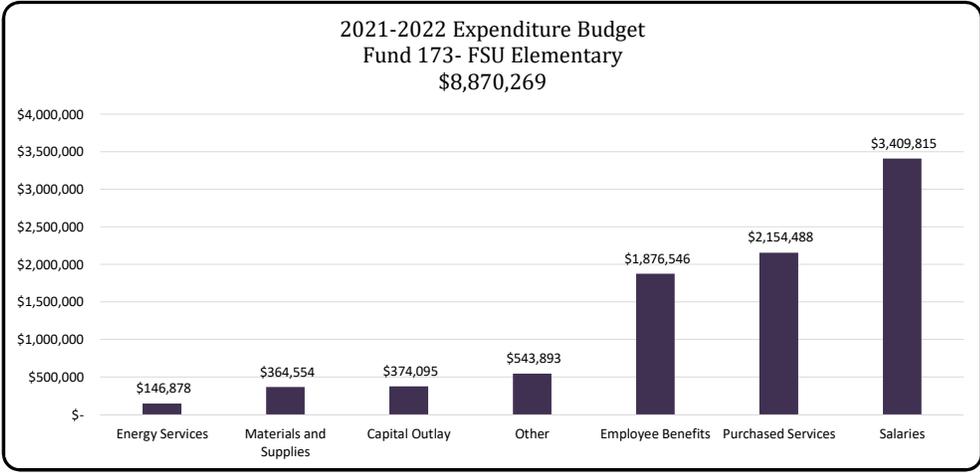
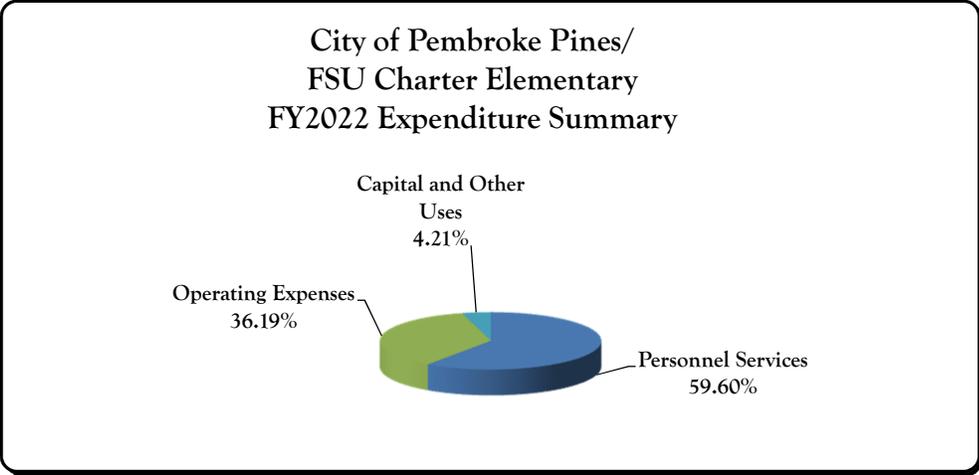
City of Pembroke Pines
Central Elementary Expenditure Summary

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Personnel Services	\$ 3,496,403	\$ 3,311,632	\$ 3,371,828	\$ 3,530,653	\$ 3,324,218	\$ 3,161,123	\$ 3,218,835	\$ 3,263,763	\$ 3,239,844	\$ 3,344,711	\$ 3,570,328	\$ 3,810,692
Operating Expenses	\$ 1,688,820	\$ 1,554,327	\$ 1,593,281	\$ 1,612,556	\$ 1,656,555	\$ 1,811,224	\$ 1,748,135	\$ 1,811,473	\$ 1,773,422	\$ 1,824,965	\$ 2,226,563	\$ 2,285,996
Capital and Other Uses	\$ 215,000	\$ 9,860	\$ 261,740	\$ 598,710	\$ 383,323	\$ 570,155	\$ 693,449	\$ 948,755	\$ 513,695	\$ 998,867	\$ 513,288	\$ 646,256
Grants and Aides	\$ 7,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Central Elementary	\$ 5,407,811	\$ 4,875,819	\$ 5,226,849	\$ 5,741,919	\$ 5,364,096	\$ 5,542,502	\$ 5,660,419	\$ 6,023,991	\$ 5,526,961	\$ 6,168,543	\$ 6,310,179	\$ 6,742,944



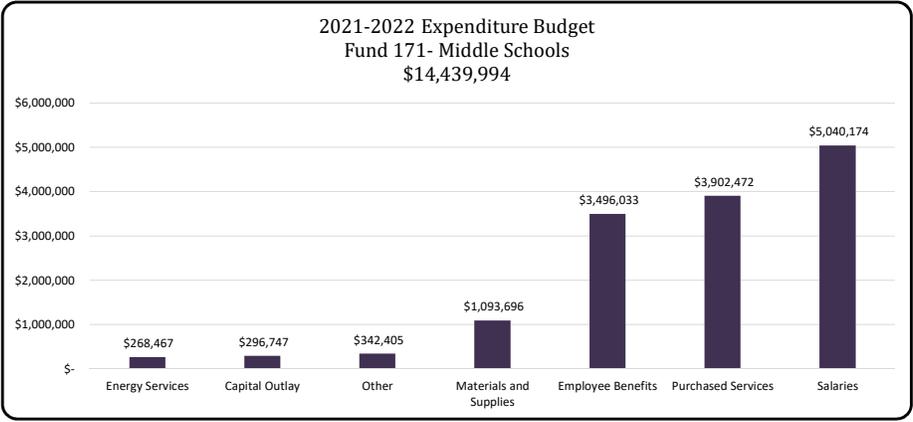
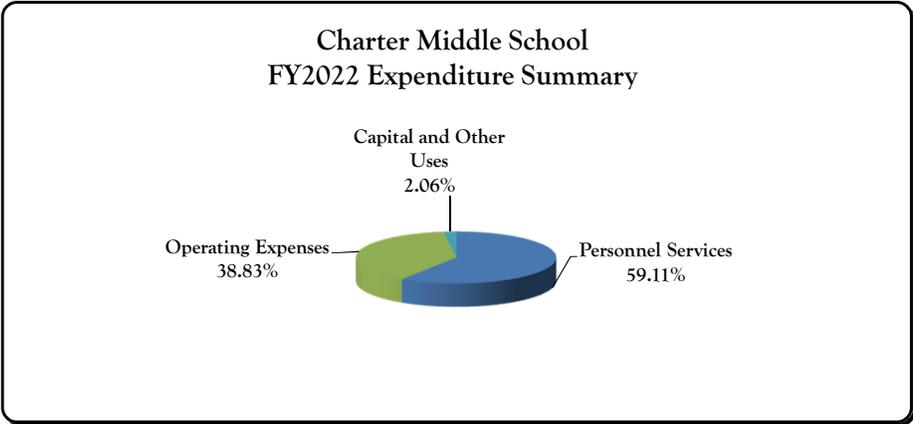
City of Pembroke Pines/FSU
Charter Elementary Expenditure Summary

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Personnel Services	\$ 3,940,133	\$ 3,640,349	\$ 3,748,031	\$ 3,767,819	\$ 3,782,174	\$ 3,680,251	\$ 3,840,286	\$ 4,208,915	\$ 4,309,634	\$ 4,632,716	\$ 4,812,523	\$ 5,286,361
Operating Expenses	\$ 2,378,315	\$ 2,427,603	\$ 2,474,674	\$ 2,410,188	\$ 2,446,189	\$ 2,676,163	\$ 2,560,031	\$ 2,768,588	\$ 2,732,589	\$ 2,569,717	\$ 3,190,706	\$ 3,209,813
Capital and Other Uses	\$ 17,286	\$ 33,861	\$ 18,360	\$ 21,949	\$ 3,472	\$ 37,200	\$ 28,628	\$ 35,035	\$ 171	\$ 5,462	\$ 330,487	\$ 374,095
Grants and Aides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total FSU Elementary	\$ 6,335,734	\$ 6,101,813	\$ 6,241,065	\$ 6,199,956	\$ 6,231,835	\$ 6,393,614	\$ 6,428,945	\$ 7,012,538	\$ 7,042,394	\$ 7,207,895	\$ 8,333,716	\$ 8,870,269



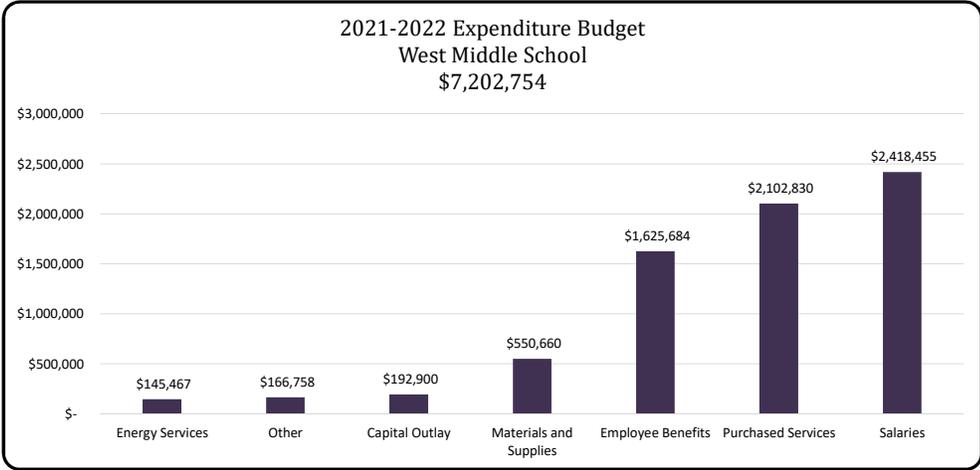
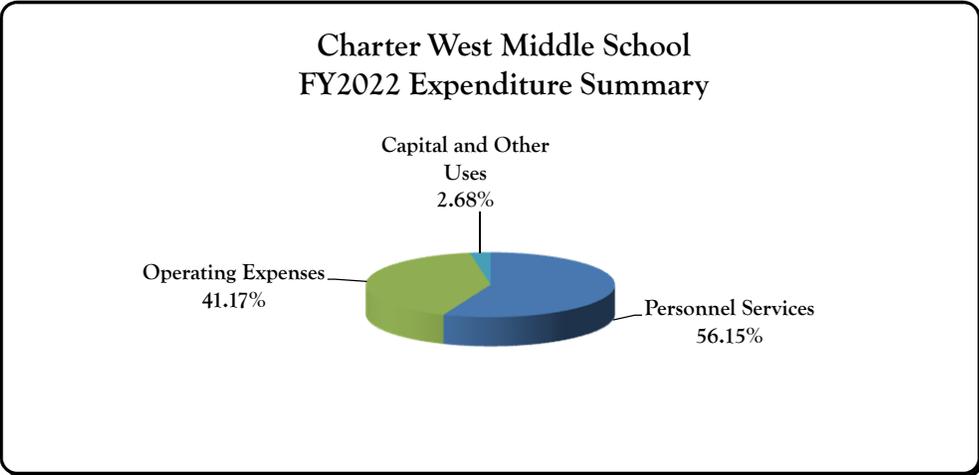
City of Pembroke Pines
Broward County Sponsored
Middle School Expenditure Summary

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Personnel Services	\$ 6,891,144	\$ 6,573,560	\$ 6,694,052	\$ 7,006,364	\$ 6,983,048	\$ 7,072,986	\$ 7,221,345	\$ 7,412,244	\$ 7,581,320	\$ 7,725,215	\$ 7,915,752	\$ 8,536,207
Operating Expenses	\$ 3,574,855	\$ 3,387,658	\$ 3,633,214	\$ 3,842,350	\$ 4,059,674	\$ 4,240,135	\$ 4,019,140	\$ 4,286,440	\$ 4,255,818	\$ 4,151,643	\$ 5,388,065	\$ 5,607,040
Capital and Other Uses	\$ 6,944	\$ 67,959	\$ 52,379	\$ 60,612	\$ 22,825	\$ 111,040	\$ 22,985	\$ 88,873	\$ 11,345	\$ 37,490	\$ 159,691	\$ 296,747
Grants and Aides	\$ 14,644	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Middle	\$ 10,487,587	\$ 10,029,177	\$ 10,379,645	\$ 10,909,326	\$ 11,065,547	\$ 11,424,161	\$ 11,263,470	\$ 11,787,557	\$ 11,848,483	\$ 11,914,348	\$ 13,463,508	\$ 14,439,994



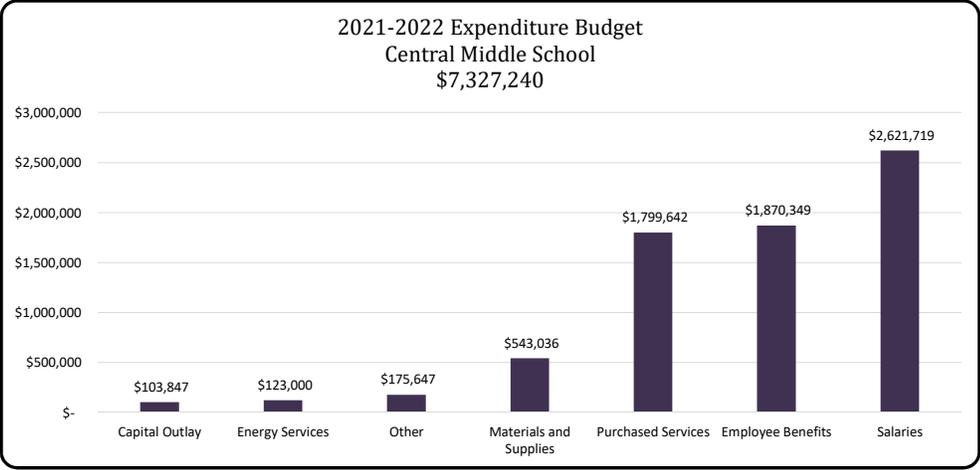
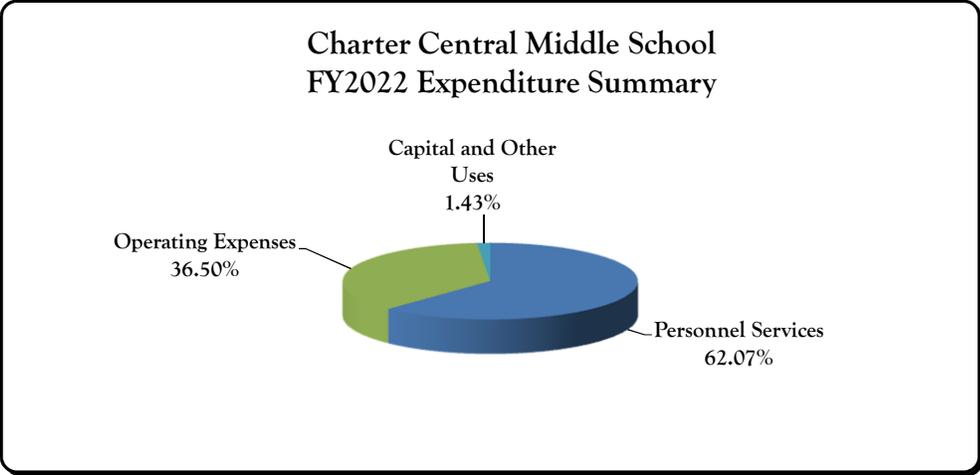
City of Pembroke Pines
West Middle Expenditure Summary

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Personnel Services	\$ 3,426,280	\$ 3,232,684	\$ 3,187,848	\$ 3,283,774	\$ 3,300,272	\$ 3,405,572	\$ 3,477,425	\$ 3,467,215	\$ 3,565,337	\$ 3,660,037	\$ 3,728,829	\$ 4,044,139
Operating Expenses	\$ 1,862,277	\$ 1,763,043	\$ 1,932,502	\$ 2,125,658	\$ 2,320,877	\$ 2,322,933	\$ 2,154,026	\$ 2,261,850	\$ 2,328,835	\$ 2,216,098	\$ 2,791,819	\$ 2,965,715
Capital and Other Uses	\$ 6,871	\$ 39,857	\$ 16,003	\$ 33,718	\$ 11,948	\$ 50,077	\$ 6,139	\$ 45,581	\$ 2,877	\$ 23,263	\$ 141,256	\$ 192,900
Grants and Aides	\$ 7,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total West Middle	\$ 5,302,750	\$ 5,035,584	\$ 5,136,353	\$ 5,443,150	\$ 5,633,097	\$ 5,778,582	\$ 5,637,590	\$ 5,774,646	\$ 5,897,049	\$ 5,899,398	\$ 6,661,904	\$ 7,202,754



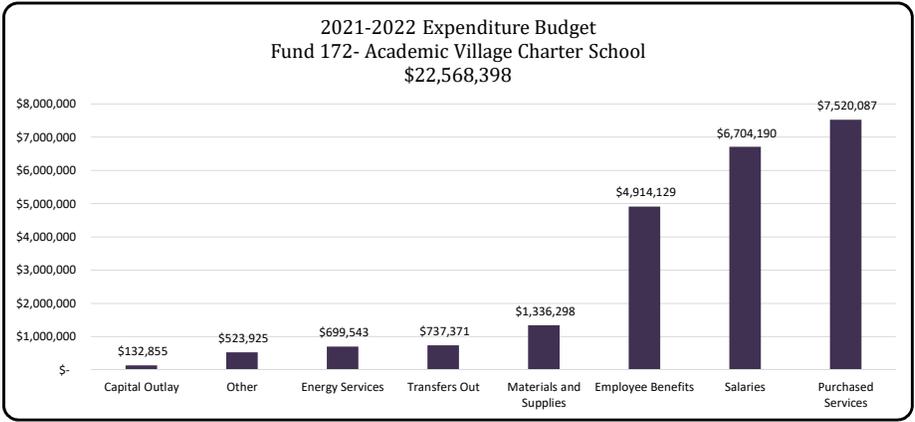
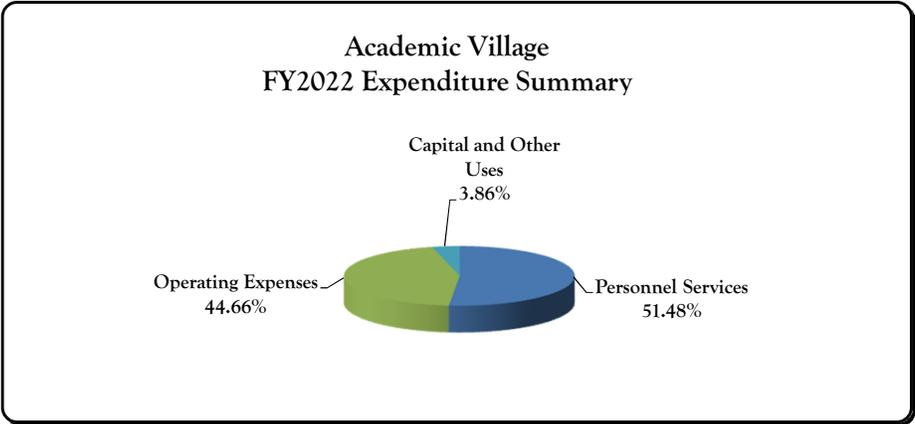
City of Pembroke Pines
Central Middle Expenditure Summary

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Personnel Services	\$ 3,464,864	\$ 3,340,876	\$ 3,506,204	\$ 3,722,590	\$ 3,682,776	\$ 3,667,414	\$ 3,743,920	\$ 3,945,029	\$ 4,015,983	\$ 4,065,179	\$ 4,186,923	\$ 4,492,068
Operating Expenses	\$ 1,712,578	\$ 1,624,615	\$ 1,700,712	\$ 1,716,692	\$ 1,738,797	\$ 1,917,202	\$ 1,865,114	\$ 2,024,590	\$ 1,926,983	\$ 1,935,545	\$ 2,596,246	\$ 2,641,325
Capital and Other Uses	\$ 73	\$ 28,102	\$ 36,376	\$ 26,894	\$ 10,877	\$ 60,963	\$ 16,846	\$ 43,292	\$ 8,468	\$ 14,227	\$ 18,435	\$ 103,847
Grants and Aides	\$ 7,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Central Middle	\$ 5,184,837	\$ 4,993,593	\$ 5,243,292	\$ 5,466,176	\$ 5,432,450	\$ 5,645,579	\$ 5,625,880	\$ 6,012,911	\$ 5,951,434	\$ 6,014,951	\$ 6,801,604	\$ 7,237,240



City of Pembroke Pines
Broward County Sponsored
Academic Village Expenditure Summary

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Personnel Services	\$ 8,169,190	\$ 7,440,594	\$ 7,341,415	\$ 7,628,962	\$ 8,762,582	\$ 8,898,866	\$ 9,497,805	\$ 9,673,538	\$ 10,082,474	\$ 10,346,330	\$ 10,769,777	\$ 11,618,319
Operating Expenses	\$ 6,329,089	\$ 5,469,694	\$ 6,326,392	\$ 6,824,639	\$ 6,938,362	\$ 7,952,851	\$ 7,718,703	\$ 7,754,765	\$ 8,200,606	\$ 8,084,970	\$ 9,953,893	\$ 10,079,853
Capital and Other Uses	\$ 294,036	\$ 137,897	\$ 262,892	\$ 59,071	\$ 69,968	\$ 171,262	\$ 64,881	\$ 90,998	\$ 63,518	\$ 100,384	\$ 99,189	\$ 870,226
Grants and Aides	\$ 26,623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total High School	\$ 14,818,938	\$ 13,048,185	\$ 13,930,699	\$ 14,512,672	\$ 15,770,912	\$ 17,022,979	\$ 17,281,389	\$ 17,519,301	\$ 18,346,598	\$ 18,531,684	\$ 20,822,859	\$ 22,568,398



CAPITAL IMPROVEMENT PROGRAM (CIP)

Development Process

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

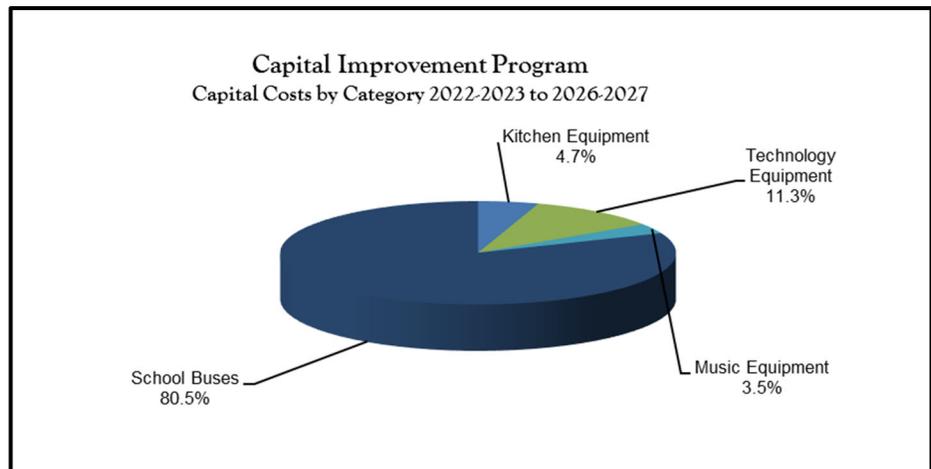
The CIP consists of both planned capital outlay and capital projects. Capital outlay refers to expenditures for capital items, with an initial individual cost of \$10,000 or more, and an estimated useful life in excess of one year. The CIP should include new facilities and improvement to existing facilities,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

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

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

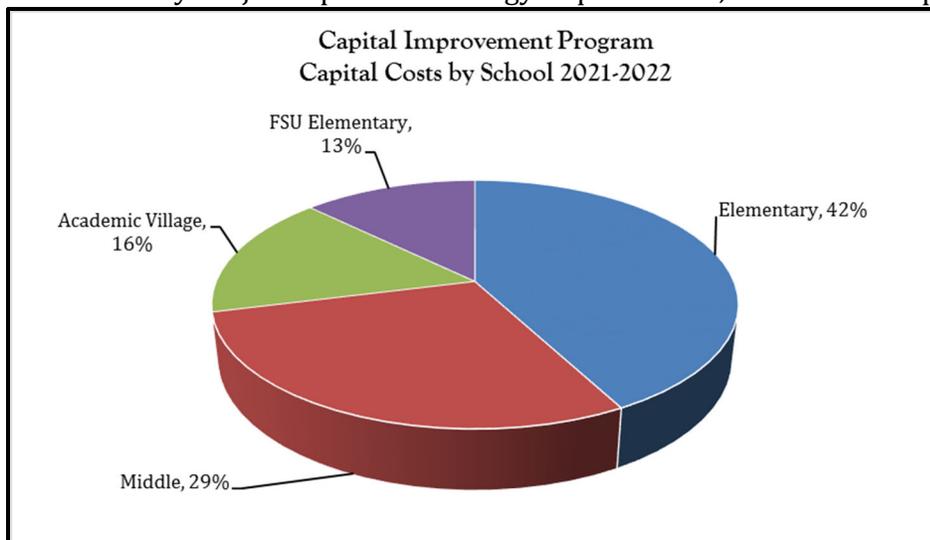
Overview of the CIP

The five-year CIP reflects the combined capital program for all of the Charter Schools. The CIP establishes priorities primarily for equipment replacement projects. As such, it is expected that the operating budget will be minimally impacted due to newly purchased, more efficient capital equipment, intended to replace old equipment that have reached their intended life cycles. Within the proposed CIP, the aggregate amount over the five year period is \$5,763,002 which is comprised of kitchen equipment (\$285,000), technology equipment (\$620,000), music equipment (\$180,000) and school buses (\$4,678,002). These capital expenditures are anticipated to be funded from state shared revenues. As discussed in the Executive Summary, the Charter Schools lease their school buildings from the City of Pembroke Pines, thus, any new construction or major capital improvements to the charter school facilities are funded by the City of Pembroke Pines on an as needed basis.



Analysis of the Disposition CIP

As a part of the budget preparation process, departments are expected to analyze the first year of the prior year CIP to determine whether the items planned are still needed. Based upon need, items are then submitted for inclusion in the budget and the status of each planned item is recorded in a Disposition CIP. In last year's CIP, the FY2022 planned expenditures for all funds were estimated at \$1,035,456 with the Elementary, Middle, AVCS and FSU accounting for 42%, 29%, 16% and 13% respectively. There were no major appropriated capital technology expenditures for FY2022 due to the charter schools' participation in the City of Pembroke Pines Technology Modernization Project (TMP) and since major technology equipment is a component of this project, it has been removed from the CIP. Additionally, the charter schools are charged an "IT/Telecommunications Services" fee in lieu of any major capital technology expenditures, with the exceptions of new infrastructure



projects or equipment that are not part of the original scope of the TMP. Furthermore, due to the decrease in capital funding from the State, the charter schools' have not been on target with its CIP and therefore are restricted in our CIP forecasts.

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

Fund / Site	Source of Funding	Proposed Budget 2022-2023	Proposed Budget 2023-2024	Proposed Budget 2024-2025	Proposed Budget 2025-2026	Proposed Budget 2026-2027	Total	Potential Operating Budget Impact
Fund 170- Elementary Schools								
East Campus	Proposed State Shared Revenues	\$155,875	\$154,651	\$153,540	\$157,547	\$171,673	\$793,286	
Kitchen Equipment	State Shared Revenues	\$20,000		\$10,000	\$10,000	\$5,000	\$45,000	*
Technology Equipment**	State Shared Revenues	\$10,000	\$25,000	\$10,000	\$10,000	\$25,000	\$80,000	*
School Buses	State Shared Revenues	\$125,875	\$129,651	\$133,540	\$137,547	\$141,673	\$668,286	\$5K savings in R&M Expenditures
	Total Proposed Expenditures	\$155,875	\$154,651	\$153,540	\$157,547	\$171,673	\$793,286	
West Campus	Proposed State Shared Revenues	\$150,875	\$159,651	\$158,540	\$157,547	\$171,673	\$798,286	
Kitchen Equipment	State Shared Revenues		\$20,000		\$10,000	\$5,000	\$35,000	*
Technology Equipment**	State Shared Revenues	\$25,000	\$10,000	\$25,000	\$10,000	\$25,000	\$95,000	*
School Buses	State Shared Revenues	\$125,875	\$129,651	\$133,540	\$137,547	\$141,673	\$668,286	\$5K savings in R&M Expenditures
	Total Proposed Expenditures	\$150,875	\$159,651	\$158,540	\$157,547	\$171,673	\$798,286	
Central Campus	Proposed State Shared Revenues	\$155,875	\$154,651	\$153,540	\$172,547	\$156,673	\$793,286	
Kitchen Equipment	State Shared Revenues	\$20,000		\$10,000	\$10,000	\$5,000	\$45,000	*
Technology Equipment**	State Shared Revenues	\$10,000	\$25,000	\$10,000	\$25,000	\$10,000	\$80,000	*
School Buses	State Shared Revenues	\$125,875	\$129,651	\$133,540	\$137,547	\$141,673	\$668,286	\$5K savings in R&M Expenditures
	Total Proposed Expenditures	\$155,875	\$154,651	\$153,540	\$172,547	\$156,673	\$793,286	
Fund 171- Middle Schools								
West Campus	Proposed State Shared Revenues	\$165,875	\$154,651	\$163,540	\$172,547	\$161,673	\$818,286	
Kitchen Equipment	State Shared Revenues	\$20,000		\$10,000		\$5,000	\$35,000	*
Technology Equipment**	State Shared Revenues	\$10,000	\$25,000	\$10,000	\$25,000	\$10,000	\$80,000	*
Music Equipment	State Shared Revenues	\$10,000		\$10,000	\$10,000	\$5,000	\$35,000	*
School Buses	State Shared Revenues	\$125,875	\$129,651	\$133,540	\$137,547	\$141,673	\$668,286	\$5K savings in R&M Expenditures
	Total Proposed Expenditures	\$165,875	\$154,651	\$163,540	\$172,547	\$161,673	\$818,286	
Central Campus	Proposed State Shared Revenues	\$150,875	\$159,651	\$168,540	\$167,547	\$176,673	\$823,286	
Kitchen Equipment	State Shared Revenues		\$20,000		\$10,000	\$5,000	\$35,000	*
Technology Equipment**	State Shared Revenues	\$25,000	\$10,000	\$25,000	\$10,000	\$25,000	\$95,000	*
Music Equipment	State Shared Revenues			\$10,000	\$10,000	\$5,000	\$25,000	*
School Buses	State Shared Revenues	\$125,875	\$129,651	\$133,540	\$137,547	\$141,673	\$668,286	\$5K savings in R&M Expenditures
	Total Proposed Expenditures	\$150,875	\$159,651	\$168,540	\$167,547	\$176,673	\$823,286	
Fund 172- Academic Village								
	Proposed State Shared Revenues	\$205,874	\$174,651	\$168,540	\$182,547	\$196,673	\$928,285	
Kitchen Equipment	State Shared Revenues	\$20,000		\$10,000	\$10,000	\$5,000	\$45,000	*
Technology Equipment**	State Shared Revenues	\$25,000	\$10,000	\$25,000	\$10,000	\$25,000	\$95,000	*
Music Equipment	State Shared Revenues	\$35,000	\$35,000		\$25,000	\$25,000	\$120,000	*
School Buses	State Shared Revenues	\$125,874	\$129,651	\$133,540	\$137,547	\$141,673	\$668,285	\$5K savings in R&M Expenditures
	Total Proposed Expenditures	\$205,874	\$174,651	\$168,540	\$182,547	\$196,673	\$928,285	
Fund 173- FSU Elementary								
	Proposed State Shared Revenues	\$170,874	\$139,651	\$168,540	\$157,547	\$171,673	\$808,285	
Kitchen Equipment	State Shared Revenues	\$20,000		\$10,000	\$10,000	\$5,000	\$45,000	*
Technology Equipment**	State Shared Revenues	\$25,000	\$10,000	\$25,000	\$10,000	\$25,000	\$95,000	*
School Buses	State Shared Revenues	\$125,874	\$129,651	\$133,540	\$137,547	\$141,673	\$668,285	\$5K savings in R&M Expenditures
	Total Proposed Expenditures	\$170,874	\$139,651	\$168,540	\$157,547	\$171,673	\$808,285	
Grand Total		\$1,156,123	\$1,097,557	\$1,134,783	\$1,167,827	\$1,206,712	\$5,763,002	

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

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

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

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

IN PRESENT VALUE AS REVISED BY SCHOOL PRINCIPALS

Fund / Site	Source of Funding	2017-18	2018-19	2019-20	2020-21	Proposed CIP 2021-22	Nature of Disposition of Items
170 Elementary Schools							
East Campus							
Technology Equipment*	State Shared Revenues	\$ 10,389	\$ 4,517	\$ 1,076	\$ 52,121	\$ 25,000	\$29,300 budgeted in 2021-2022
Kitchen Equipment	State Shared Revenues	\$ 11,609	\$ -	\$ 4,388	\$ -	\$ -	\$7,542 budgeted in 2021-2022
School Buses	State Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ 122,208	\$0 budgeted in 2021-2022
Sub total		\$ 21,998	\$ 4,517	\$ 5,464	\$ 52,121	\$ 147,208	
West Campus							
Technology Equipment*	State Shared Revenues	\$ 4,446	\$ 4,214	\$ 19,778	\$ 39,581	\$ 10,000	\$34,600 budgeted in 2021-2022
Kitchen Equipment	State Shared Revenues	\$ 3,500	\$ 8,776	\$ 4,272	\$ -	\$ 10,000	\$8,322 budgeted in 2021-2022
School Buses	State Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ 122,208	\$0 budgeted in 2021-2022
Sub total		\$ 7,946	\$ 12,990	\$ 24,050	\$ 39,581	\$ 142,208	
Central Campus							
Technology Equipment*	State Shared Revenues	\$ 4,145	\$ 6,525	\$ 1,076	\$ 48,159	\$ 25,000	\$21,900 budgeted in 2021-2022
Kitchen Equipment	State Shared Revenues	\$ 7,818	\$ 1,777	\$ 4,272	\$ 1,730	\$ -	\$7,422 budgeted in 2021-2022
School Buses	State Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ 122,208	\$0 budgeted in 2021-2022
Sub total		\$ 11,963	\$ 8,302	\$ 5,348	\$ 49,889	\$ 147,208	
171 Middle Schools							
West Campus							
Technology Equipment*	State Shared Revenues	\$ 6,627	\$ 2,718	\$ 3,657	\$ 56,292	\$ 25,000	\$26,600 budgeted in 2021-2022
School Buses	State Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ 122,208	\$0 budgeted in 2021-2022
Music Equipment	State Shared Revenues	\$ 30,549	\$ -	\$ 8,478	\$ -	\$ -	\$38,144 budgeted in 2021-2022
Kitchen Equipment	State Shared Revenues	\$ 3,500	\$ -	\$ 7,608	\$ -	\$ -	\$16,663 budgeted in 2021-2022
Sub total		\$ 40,676	\$ 2,718	\$ 19,743	\$ 56,292	\$ 147,208	
Central Campus							
Technology Equipment*	State Shared Revenues	\$ 2,498	\$ 6,525	\$ 2,152	\$ 53,345	\$ 10,000	\$26,600 budgeted in 2021-2022
School Buses	State Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ 122,208	\$0 budgeted in 2021-2022
Music Equipment	State Shared Revenues	\$ 21,184	\$ -	\$ 4,191	\$ -	\$ 10,000	\$12,298 budgeted in 2021-2022
Kitchen Equipment	State Shared Revenues	\$ 7,818	\$ 1,777	\$ 4,364	\$ 1,730	\$ 10,000	\$7,918 budgeted in 2021-2022
Sub total		\$ 31,500	\$ 8,302	\$ 10,707	\$ 55,075	\$ 152,208	
172 Academic Village							
Technology Equipment*	State Shared Revenues	\$ -	\$ 1,412	\$ 30,124	\$ 158,708	\$ 10,000	\$64,700 budgeted in 2021-2022
School Buses	State Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ 122,208	\$0 budgeted in 2021-2022
Music Equipment	State Shared Revenues	\$ 57,113	\$ 25,877	\$ 28,714	\$ 9,577	\$ 35,000	\$25,199 budgeted in 2021-2022
Kitchen Equipment	State Shared Revenues	\$ 3,649	\$ 5,162	\$ 7,234	\$ 12,727	\$ -	\$24,400 budgeted in 2021-2022
Sub total		\$ 60,762	\$ 32,451	\$ 66,072	\$ 181,012	\$ 167,208	
173 FSU Elementary							
Technology Equipment*	State Shared Revenues	\$ 23,427	\$ -	\$ 1,076	\$ 147,525	\$ 10,000	\$64,700 budgeted in 2021-2022
School Buses	State Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ 122,208	\$315,000 budgeted in 2021-2022
Kitchen Equipment	State Shared Revenues	\$ 11,608	\$ -	\$ 4,386	\$ 7,224	\$ -	\$29,100 budgeted in 2021-2022
Sub total		\$ 35,035	\$ -	\$ 5,462	\$ 154,749	\$ 132,208	
Grand Total		\$ 209,880	\$ 69,280	\$ 136,846	\$ 588,719	\$ 1,035,456	

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

OPEB AND DEBT OBLIGATIONS

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

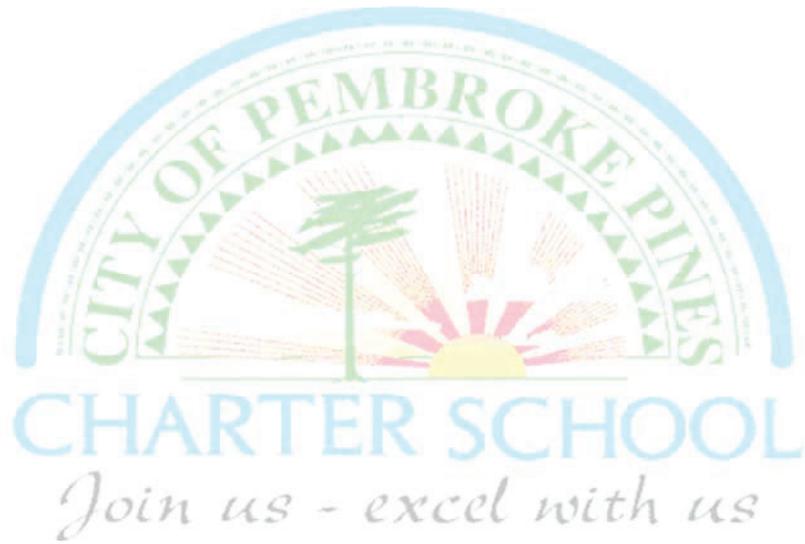
Fiscal Year	Annual Rental Fee
2022	\$ 5,911,000
2023	\$ 5,903,000
2024	\$ 5,791,000
2025	\$ 5,813,000
2026	\$ 5,818,000
2027-2031	\$ 30,761,000
2032-2036	\$ 33,091,000
2037-2039	\$ 18,849,000
Total	\$ 111,937,000

The City of Pembroke Pines Charter Schools provide post-employment benefits, such as health insurance, for eligible participants of the School enrolled in the City of Pembroke Pines, Florida Post-Employment Benefit Trust Fund. The Net OPEB Liability reported in the Charter Schools Statement of Net Position for fiscal year end June 30, 2021 is \$33,895. The Net OPEB Liability was measured as of September 30, 2020 and the components are as follows:

Total OPEB Liability	\$ 726,977
Plan Fiduciary Net Position	\$ (693,082)
Net OPEB Liability	\$ 33,895

The charter schools must contribute to the plan based on the Actuarial Determined Contribution (ADC) as determined by the annual actuarial valuation. The PPCS' determined contribution is costed to object code 26300 General Retirement Health Contributions and the budgeted contribution for the 2021-2022 school year is \$70,007.

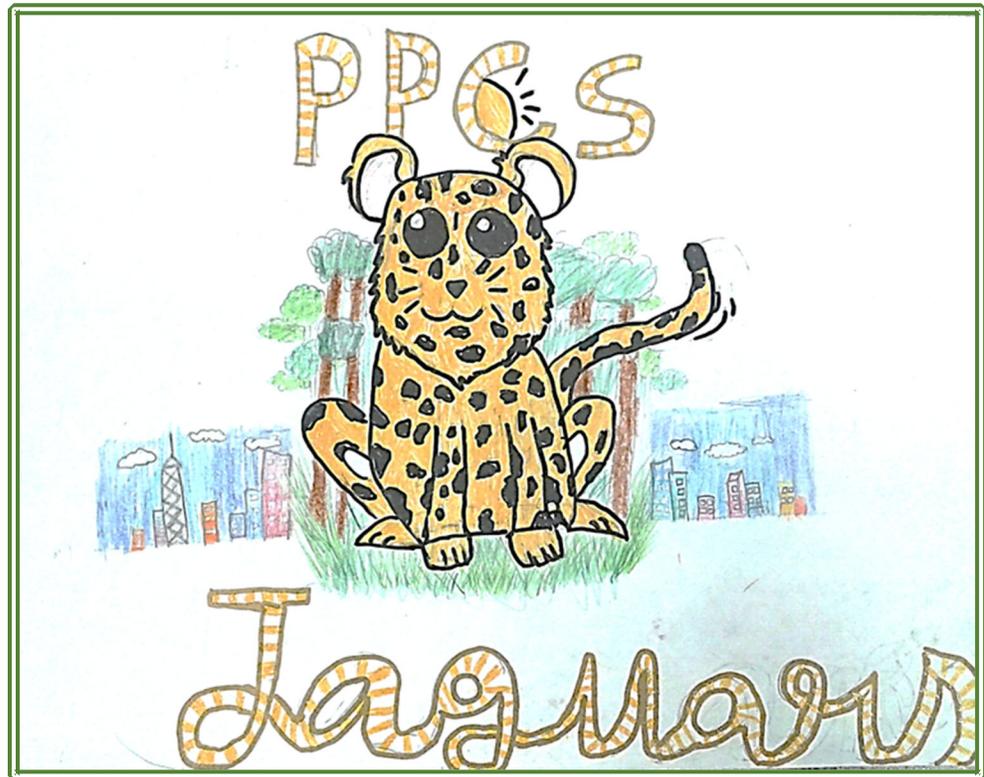
2021-2022 General Retirement Health Contributions	Amount
170 Fund-Elementary Schools	\$ 22,343
171 Fund- Middle Schools	\$ 16,116
172 Fund- Academic Village	\$ 22,059
173 Fund- FSU Elementary School	\$ 9,489
Total	\$ 70,007



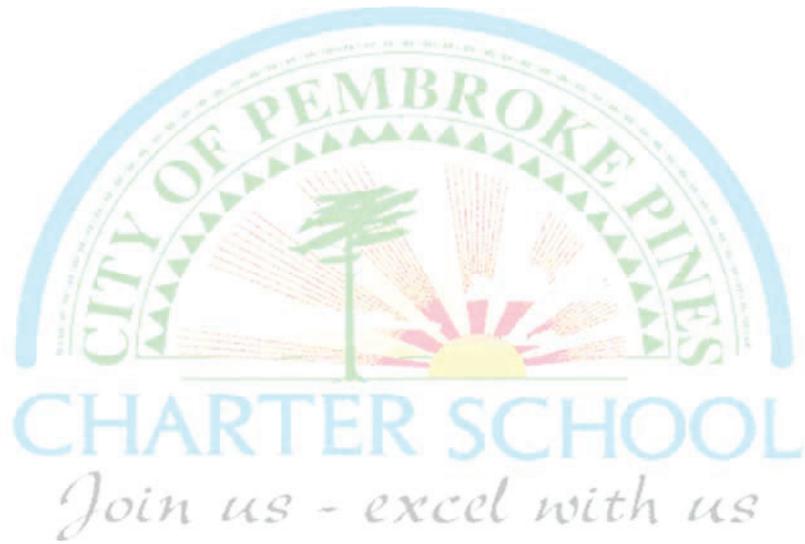
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INFORMATIONAL SECTION

City of Pembroke Pines Charter Schools



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



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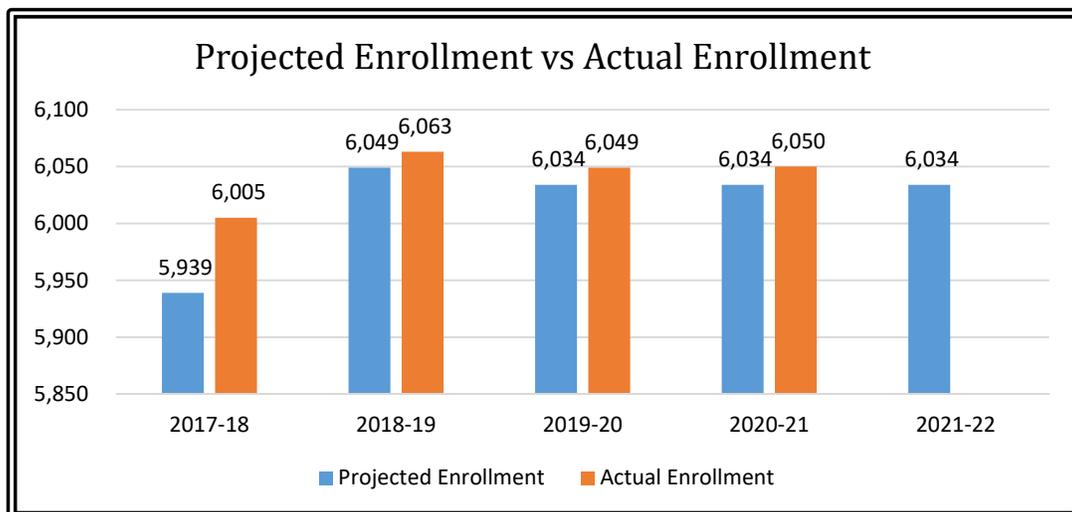
PPCS STUDENT ENROLLMENT PROJECTIONS

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

The PPCS charter school locations are at capacity for the 2021-2022 school year, with a projected enrollment of 6,034 students system-wide. Students wishing to enroll are subject to a lottery selection process as mandated under Florida Law. Prior to conducting a lottery, Florida State Statutes allow charter schools to give enrollment preference to:

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

Students are chosen through the lottery process until the number of entrance applications exceeds the capacity by program, class, grade level, or building. Student applicants not picked in the lottery process are placed on a wait list until an opening becomes available at a school location. The PPCS currently has 5,018 applicants on the waiting list. The chart below compares projected enrollment to actual enrollment over a 5 year period. As there are currently no plans to expand school facilities in the 2021-2022 school year, fluctuation in enrollment is minimal as compared to the 2020-2021 school year.



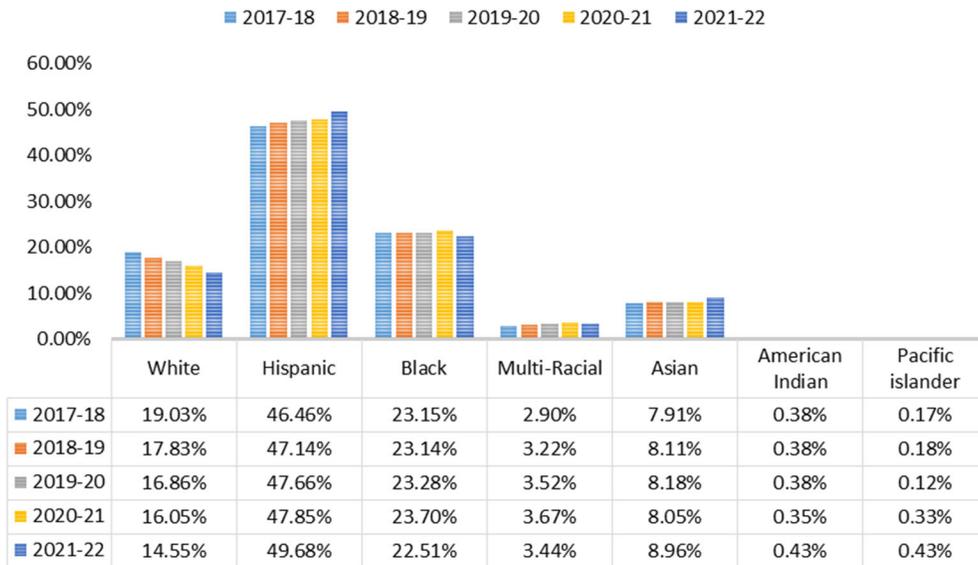
PPCS ENROLLMENT HISTORY AND PROJECTIONS

PPCS Enrollment History and Projections							
Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22*	Projected 2022-23*	Projected 2024-25*	Projected 2024-25*
6,005	6,063	6,049	6,050	6,034	6,034	6,034	6,034
*The PPCS have no projected plans to increase student capacity for FY2023 thru FY2025							

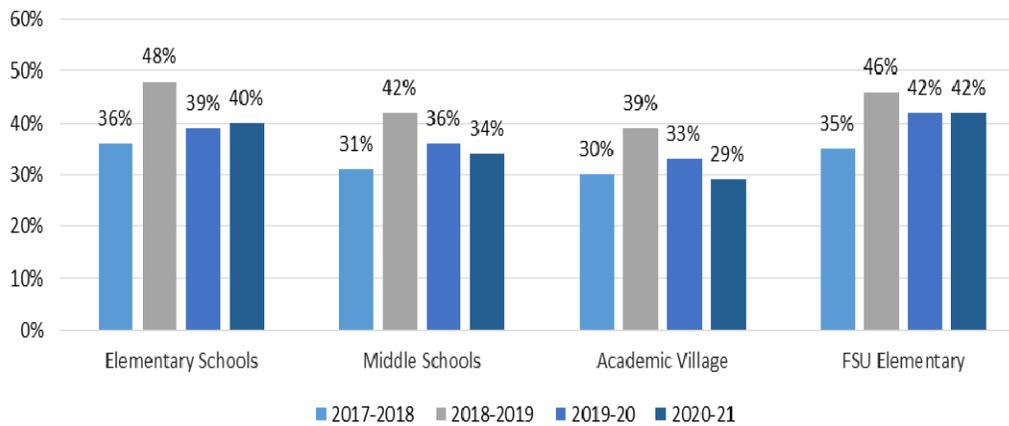


Actual Student Enrollment by Grade Level					
Grade Level	2017-18	2018-19	2019-20	2020-21	Total
00-KG	413	393	392	377	1,575
01-First	414	415	411	419	1,659
02-Second	445	456	433	436	1,770
03-Third	442	455	459	442	1,798
04-Fourth	440	451	459	460	1,810
05-Fifth	453	448	449	462	1,812
06-Sixth	539	556	565	542	2,202
07-Seventh	538	541	550	557	2,186
08-Eighth	541	534	528	544	2,147
09-Ninth	471	495	463	479	1,908
10-Tenth	459	456	474	448	1,837
11-Eleventh	441	433	435	455	1,764
12-Twelfth	409	430	431	429	1,699
Total	6,005	6,063	6,049	6,050	24,167

STUDENTS ENROLLED BY RACE/ETHNICITY



% of School Population with Free & Reduced Meals

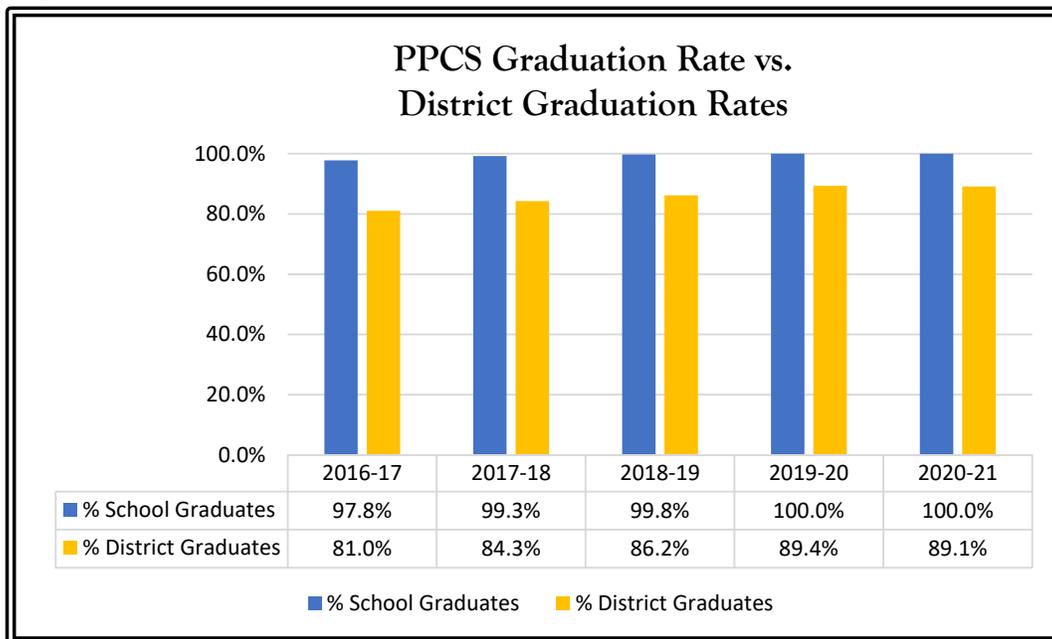


PPCS HIGH SCHOOL GRADUATION & DROPOUT RATES

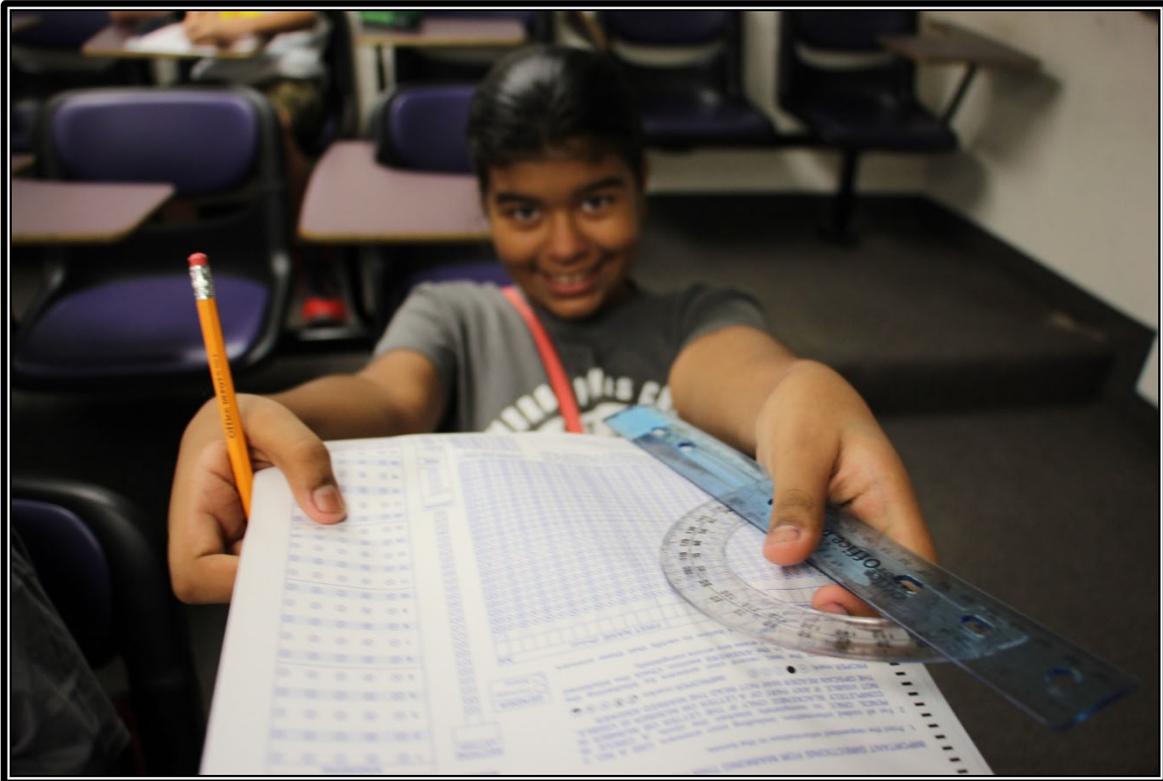
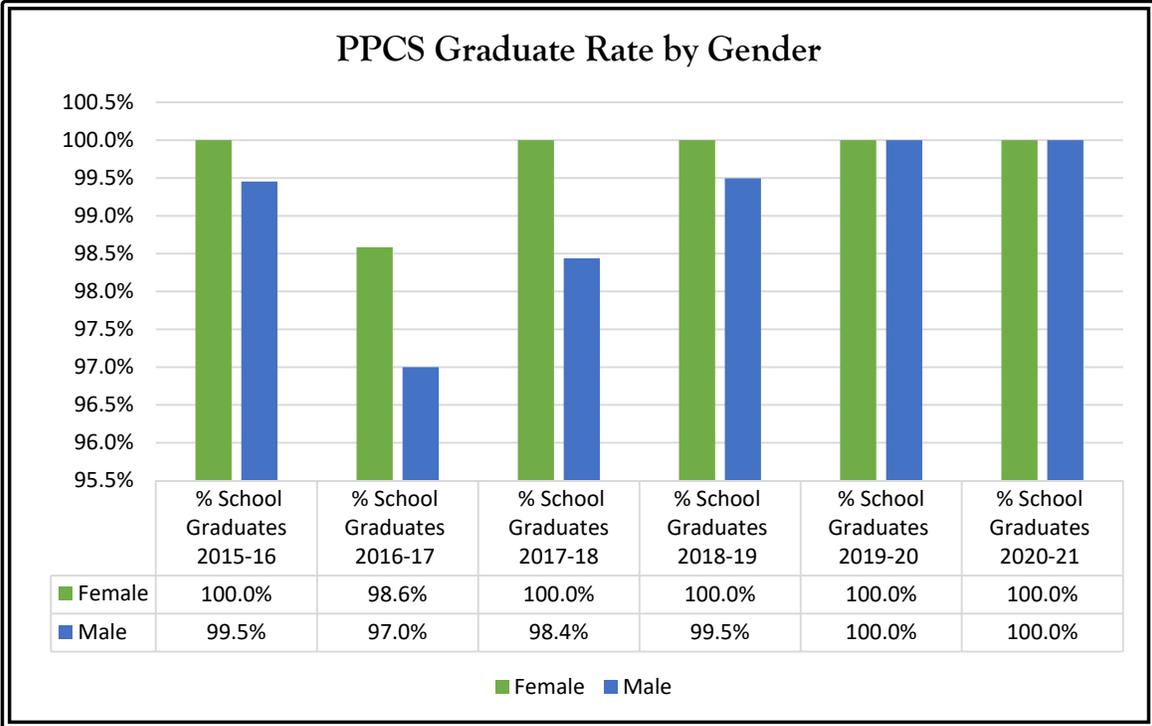
Federal regulations require each state to calculate a four-year adjusted cohort graduation rate (ACGR) pursuant to Title I, Part A of the Elementary and Secondary Education Act (ESEA). The ACGR includes standard diplomas, but excludes GEDs, both regular and adult, and special diplomas. The U.S. Department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

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

The PPCS high school graduation rate for the 2020-21 school year was 100%, the same as the prior 2019-20 school year. Additionally, the PPCS surpassed the sponsoring school district’s graduation rate by 10.9%.



Similar to the cohort graduation rate, the cohort dropout rate is based on the percentage of students who drop out of school within four years of their first enrollment into the ninth grade. At the end of the four years, students can be classified as graduates, dropouts or non-graduates. A dropout is defined as a student who withdraws from school for any of several reasons, but not to include transferring to another school, home education program or adult education program. The PPCS has proudly maintained a 0% cohort dropout rate for the past 5 school years. In comparison, the 2020-21 dropout rate of the sponsoring school district and state was 2% and 3.2%, respectively.



POSITION SUMMARY
FY 2017-2022

JOB CLASSIFICATION	JOB POSITION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	FY CHANGE	ACTUAL	ACTUAL	FY CHANGE
		2016-2017 F/T	2016-2017 P/T	2017-2018 F/T	2017-2018 P/T	FROM PRIOR YEAR	2018-2019 F/T	2018-2019 P/T	FROM PRIOR YEAR
12018	Assistant Athletic Director	1		1		0	1		0
12125	School Clerical Specialist I	16		13		-3	12		-1
12133	School Administrative Coordinator I	0		0		0	0		0
12134	School Administrative Assistant II	0		0		0	0		0
12138	School Clerical Specialist II	7		5		-2	5		0
12139	Interventionist	0		0		0	0		0
12155	School Administrative Assistant I	4		3		-1	3		0
12163	K-12 Solution Specialist	0		0		0	0		0
12164	Director of Innovative Learning	0		0		0	1		1
12558	Speech Therapist	3		3		0	3		0
12588	Administrative Coordinator	0		0		0	0		0
12605	Student Assistance Program Mgr.	0		0		0	0		0
12606	School Mental Health Therapist	0		0		0	0		0
12621	Technology and Instruction Supervisor	0		0		0	1		1
12910	Charter School Teacher	336		339		3	341		2
12935	ESE Specialist	1		1		0	1		0
12941	High School Registrar	1		1		0	0		-1
12942	High School Assistant Principal	3		3		0	3		0
12943	Guidance Director	1		1		0	1		0
12944	Student Services Coordinator	0		0		0	0		0
12949	Behavior Specialist	2		2		0	2		0
12950	Certified Teacher Assistant	6		4		-2	4		0
12951	Registrar	2		1		-1	1		0
12952	Bookkeeper	4		4		0	4		0
12953	Assistant Principal	7		8		1	7		-1
12954	Principal - High School	1		1		0	1		0
12956	School Counselor	10		11		1	11		0
12957	Media Specialist	7		7		0	7		0
12960	Receptionist	1		1		0	1		0
12961	Security	3		3		0	1		-2
12968	Principal - East Campus	1		1		0	1		0
12969	Principal - West Campus	1		1		0	1		0
12970	Principal - Central Campus	1		1		0	1		0
12973	Principal - Pembroke Pines FSU Campus	1		1		0	1		0
12982	Testing Coordinator	1		0		-1	0		0
13190	P/T After School Director		7		7	0		7	0
13403	P/T Bookkeeper		4		3	-1		3	0
13554	P/Teacher Assistant		98		69	-29		69	0
13556	P/T After School Care Assistant		62		62	0		64	2
13559	P/T Certified Teacher		3		3	0		3	0
13683	School P/T Clerk Specialist I		6		5	-1		5	0
13686	P/T Aftercare Clerk Specialist I		0		0	0		0	0
	Totals	421	180	416	149	-36	415	151	1
	Total School Employees Per Fiscal Year	601		565			566		

POSITION SUMMARY
FY 2017-2022

JOB CLASSIFICATION	JOB POSITION	ACTUAL	ACTUAL	FY CHANGE	ACTUAL	ACTUAL	FY CHANGE	PROJECTED	PROJECTED	FY CHANGE
		2019-2020 F/T	2019-2020 P/T	FROM PRIOR YEAR	2020-2021 F/T	2020-2021 P/T	FROM PRIOR YEAR	2021-2022 F/T	2021-2022 P/T	FROM PRIOR YEAR
12018	Assistant Athletic Director	1		0	1		0	1		0
12125	School Clerical Specialist I	9		3	7		-2	7		0
12133	School Administrative Coordinator I	0		0	0		0	0		0
12134	School Administrative Assistant II	1		-1	1		0	1		0
12138	School Clerical Specialist II	4		1	3		-1	3		0
12139	Interventionist	1		-1	1		0	1		0
12155	School Administrative Assistant I	2		1	1		-1	1		0
12163	K-12 Solution Specialist	0		0	0		0	2		2
12164	Director of Innovative Learning	1		0	1		0	1		0
12558	Speech Therapist	3		0	3		0	3		0
12588	Administrative Coordinator	0		0	1		1	1		0
12605	Student Assistance Program Mgr.	0		0	0		0	1		1
12606	School Mental Health Therapist	0		0	0		0	1		1
12621	Technology and Instruction Supervisor	1		0	1		0	1		0
12910	Charter School Teacher	341		0	341		0	344		3
12935	ESE Specialist	1		0	1		0	1		0
12941	High School Registrar	0		0	0		0	0		0
12942	High School Assistant Principal	3		0	3		0	3		0
12943	Guidance Director	1		0	1		0	1		0
12944	Student Services Coordinator	0		0	1		1	1		0
12949	Behavior Specialist	2		0	2		0	2		0
12950	Certified Teacher Assistant	3		1	3		0	3		0
12951	Registrar	1		0	1		0	1		0
12952	Bookkeeper	4		0	2		-2	2		0
12953	Assistant Principal	7		0	7		0	7		0
12954	Principal - High School	1		0	1		0	1		0
12956	School Counselor	11		0	11		0	11		0
12957	Media Specialist	6		1	6		0	6		0
12960	Receptionist	1		0	1		0	1		0
12961	Security	1		0	1		0	1		0
12968	Principal - East Campus	1		0	1		0	1		0
12969	Principal - West Campus	1		0	1		0	1		0
12970	Principal - Central Campus	1		0	1		0	1		0
12973	Principal - Pembroke Pines FSU Campus	1		0	1		0	1		0
12982	Testing Coordinator	0		0	0		0	0		0
13190	P/T After School Director		7	0		7	0		7	0
13403	P/T Bookkeeper		3	0		3	0		3	0
13554	P/Teacher Assistant		69	0		71	2		71	0
13556	P/T After School Care Assistant		64	0		63	-1		62	-1
13559	P/T Certified Teacher		3	0		3	0		3	0
13683	School P/T Clerk Specialist I		2	3		2	0		2	0
13686	P/T Aftercare Clerk Specialist I		2	-2		3	1		4	1
Totals		410	150	6	406	152	-2	413	152	7
Total School Employees Per Fiscal Year		560			558			565		

City of Pembroke Pines, Florida

Charter Schools - All Sites

Position Comparison By Function

School Function	Job Class	2020-2021 Existing Positions		2021-22 New Positions		2021-22 Total Positions	
		FT	PT	FT	PT	FT	PT
7300 School Administration							
512125	Sch Clerical Spec I	4.0	-	-	-	4.0	-
512134	Sch Admin Assistant II	1.0	-	-	-	1.0	-
512138	Sch Clerical Spec II	3.0	-	-	-	3.0	-
512155	Sch Administrative Assistant I	1.0	-	-	-	1.0	-
512164	Dir. of Innovative Learning	1.0	-	(1.0)	-	-	-
512588	SCH Administrative Coordinator	1.0	-	-	-	1.0	-
512621	Technology & Instruction Sup	1.0	-	(1.0)	-	-	-
512942	High School Asst Principal	3.0	-	-	-	3.0	-
512949	Behavior Specialist	2.0	-	-	-	2.0	-
512951	Registrar	1.0	-	-	-	1.0	-
512952	Bookkeeper	2.0	-	-	-	2.0	-
512953	Assistant Principal	7.0	-	-	-	7.0	-
512954	Principal High School	1.0	-	-	-	1.0	-
512960	Receptionist	1.0	-	-	-	1.0	-
512968	Principal East Campus	1.0	-	-	-	1.0	-
512969	Principal West Campus	1.0	-	-	-	1.0	-
512970	Principal Central Campus	1.0	-	-	-	1.0	-
512973	Principal FSU	1.0	-	-	-	1.0	-
513683	PT Sch Clerk Spec I	-	2.0	-	-	-	2.0
7300	School Administration	33.0	2.0	(2.0)	-	31.0	2.0
7301 Office of Innovative Learning							
512163	K-12 Solution Specialist	-	-	2.0	-	2.0	-
512164	Dir. of Innovative Learning	-	-	1.0	-	1.0	-
512621	Technology & Instruction Sup	-	-	1.0	-	1.0	-
7301	Office of Innovative Learning	-	-	4.0	-	4.0	-
7900 Operation of Plant							
512961	Security	1.0	-	-	-	1.0	-
7900	Operation of Plant	1.0	-	-	-	1.0	-
9102 Child Care Supervision							
513190	PT After School Director	-	7.0	-	-	-	7.0
513403	PT Bookkeeper	-	3.0	-	-	-	3.0
513556	PT After School Care	-	63.0	-	(1.0)	-	62.0
513686	PT Sch Clerk Spec I	-	3.0	-	1.0	-	4.0
9102	Child Care Supervision	-	76.0	-	-	-	76.0
9900 Athletics							
512018	Assistant Athletic Director	1.0	-	-	-	1.0	-
9900	Athletics	1.0	-	-	-	1.0	-
Total All Sites		406.00	152.00	7.00	0.00	413.00	152.00

City of Pembroke Pines, Florida

Charter Schools - All Sites

Position Comparison By Function

School Function	Job Class	2020-2021 Existing Positions		2021-22 New Positions		2021-22 Total Positions	
		FT	PT	FT	PT	FT	PT
7300 School Administration							
512125	Sch Clerical Spec I	4.0	-	-	-	4.0	-
512134	Sch Admin Assistant II	1.0	-	-	-	1.0	-
512138	Sch Clerical Spec II	3.0	-	-	-	3.0	-
512155	Sch Administrative Assistant I	1.0	-	-	-	1.0	-
512164	Dir. of Innovative Learning	1.0	-	(1.0)	-	-	-
512588	SCH Administrative Coordinator	1.0	-	-	-	1.0	-
512621	Technology & Instruction Sup	1.0	-	(1.0)	-	-	-
512942	High School Asst Principal	3.0	-	-	-	3.0	-
512949	Behavior Specialist	2.0	-	-	-	2.0	-
512951	Registrar	1.0	-	-	-	1.0	-
512952	Bookkeeper	2.0	-	-	-	2.0	-
512953	Assistant Principal	7.0	-	-	-	7.0	-
512954	Principal High School	1.0	-	-	-	1.0	-
512960	Receptionist	1.0	-	-	-	1.0	-
512968	Principal East Campus	1.0	-	-	-	1.0	-
512969	Principal West Campus	1.0	-	-	-	1.0	-
512970	Principal Central Campus	1.0	-	-	-	1.0	-
512973	Principal FSU	1.0	-	-	-	1.0	-
513683	PT Sch Clerk Spec I	-	2.0	-	-	-	2.0
7300	School Administration	33.0	2.0	(2.0)	-	31.0	2.0
7301 Office of Innovative Learning							
512163	K-12 Solution Specialist	-	-	2.0	-	2.0	-
512164	Dir. of Innovative Learning	-	-	1.0	-	1.0	-
512621	Technology & Instruction Sup	-	-	1.0	-	1.0	-
7301	Office of Innovative Learning	-	-	4.0	-	4.0	-
7900 Operation of Plant							
512961	Security	1.0	-	-	-	1.0	-
7900	Operation of Plant	1.0	-	-	-	1.0	-
9102 Child Care Supervision							
513190	PT After School Director	-	7.0	-	-	-	7.0
513403	PT Bookkeeper	-	3.0	-	-	-	3.0
513556	PT After School Care	-	63.0	-	(1.0)	-	62.0
513686	PT Sch Clerk Spec I	-	3.0	-	1.0	-	4.0
9102	Child Care Supervision	-	76.0	-	-	-	76.0
9900 Athletics							
512018	Assistant Athletic Director	1.0	-	-	-	1.0	-
9900	Athletics	1.0	-	-	-	1.0	-
Total All Sites		406.00	152.00	7.00	0.00	413.00	152.00

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

School Function	Job Class	2020-21 Existing Positions		2021-22 New Positions		2021-22 Total Positions	
		FT	PT	FT	PT	FT	PT
5101 K-3 Basic							
512910	Charter School Teacher	70.09	-	-	-	70.09	-
513554	PT Teacher Assistant	-	36.0	-	-	-	36.0
513559	PT Certified Teacher	-	1.0	-	-	-	1.0
5102 4-8 Basic							
512910	Charter School Teacher	34.91	-	-	-	34.91	-
513554	PT Teacher Assistant	-	12.0	-	-	-	12.0
5250 Exceptional Student Prog							
512558	Speech Therapist	1.0	-	-	-	1.0	-
512910	Charter School Teacher	7.99	-	-	-	7.99	-
6120 Guidance Services							
512956	School Counselor	3.0	-	-	-	3.0	-
6130 Health Services							
512605	Student Assistance Prog Mgr	-	-	0.25	-	0.25	-
512606	Sch Mental Health Therapist	-	-	0.25	-	0.25	-
6200 Instruct Media Services							
512950	Teacher Assistant	1.0	-	-	-	1.0	-
512957	Media Specialist	2.5	-	-	-	2.5	-
7300 School Administration							
512125	Sch Clerical Spec I	2.0	-	-	-	2.0	-
512138	Sch Clerical Spec II	1.0	-	-	-	1.0	-
512164	Dir. of Innovative Learning	0.25	-	(0.25)	-	-	-
512951	Registrar	0.5	-	-	-	0.5	-
512952	Bookkeeper	1.0	-	-	-	1.0	-
512953	Assistant Principal	3.0	-	-	-	3.0	-
512968	Principal East Campus	1.0	-	-	-	1.0	-
512969	Principal West Campus	0.5	-	-	-	0.5	-
512970	Principal Central Campus	0.5	-	-	-	0.5	-
7301 Office of Innovative Learning							
512163	K-12 Solution Specialist	-	-	0.5	-	0.5	-
512164	Dir. of Innovative Learning	-	-	0.25	-	0.25	-
9102 Child Care Supervision							
513190	PT After School Director	-	5.0	-	-	-	5.0
513403	PT Bookkeeper	-	3.0	-	-	-	3.0
513556	PT After School Care	-	46.0	-	(1.0)	-	45.0
513686	PT Sch Clerk Spec I	-	3.0	-	1.0	-	4.0
Total Charter Elementary Schools		130.24	106.0	1.0	-	131.24	106.0

City of Pembroke Pines, Florida
170 Charter Elementary Schools
00550 Elementary East Campus
Position Comparison By Function

School Function	Job Class	2020-21 Existing Positions		2021-22 New Positions		2021-22 Total Positions	
		FT	PT	FT	PT	FT	PT
5101 K-3 Basic							
	512910 Charter School Teacher	26.7	-	-	-	26.7	-
	513554 PT Teacher Assistant	-	11.0	-	-	-	11.0
5102 4-8 Basic							
	512910 Charter School Teacher	13.3	-	-	-	13.3	-
	513554 PT Teacher Assistant	-	5.0	-	-	-	5.0
5250 Exceptional Student Prog							
	512910 Charter School Teacher	3.33	-	-	-	3.33	-
6120 Guidance Services							
	512956 School Counselor	1.0	-	-	-	1.0	-
6130 Health Services							
	512605 Student Assistance Prog Mgr	-	-	0.25	-	0.25	-
6200 Instruct Media Services							
	512957 Media Specialist	1.0	-	-	-	1.0	-
7300 School Administration							
	512164 Dir. of Innovative Learning	0.25	-	(0.25)	-	-	-
	512952 Bookkeeper	1.0	-	-	-	1.0	-
	512953 Assistant Principal	1.0	-	-	-	1.0	-
	512968 Principal East Campus	1.0	-	-	-	1.0	-
7301 Office of Innovative Learning							
	512164 Dir. of Innovative Learning	-	-	0.25	-	0.25	-
9102 Child Care Supervision							
	513190 PT After School Director	-	2.0	-	-	-	2.0
	513403 PT Bookkeeper	-	1.0	-	-	-	1.0
	513556 PT After School Care	-	15.0	-	(1.0)	-	14.0
	513686 PT Sch Clerk Spec I	-	1.0	-	1.0	-	2.0
00550 Elementary East Campus		48.58	35.0	0.25	-	48.83	35.0

City of Pembroke Pines, Florida
170 Charter Elementary Schools
00551 Elementary West Campus
Position Comparison By Function

School Function	Job Class	2020-21 Existing Positions		2021-22 New Positions		2021-22 Total Positions	
		FT	PT	FT	PT	FT	PT
5101 K-3 Basic							
512910	Charter School Teacher	21.36	-	-	-	21.36	-
513554	PT Teacher Assistant	-	12.0	-	-	-	12.0
513559	PT Certified Teacher	-	1.0	-	-	-	1.0
5102 4-8 Basic							
512910	Charter School Teacher	10.64	-	-	-	10.64	-
513554	PT Teacher Assistant	-	4.0	-	-	-	4.0
5250 Exceptional Student Prog							
512558	Speech Therapist	0.5	-	-	-	0.5	-
512910	Charter School Teacher	2.33	-	-	-	2.33	-
6120 Guidance Services							
512956	School Counselor	1.0	-	-	-	1.0	-
6130 Health Services							
512606	Sch Mental Health Therapist	-	-	0.25	-	0.25	-
6200 Instruct Media Services							
512950	Teacher Assistant	1.0	-	-	-	1.0	-
512957	Media Specialist	1.0	-	-	-	1.0	-
7300 School Administration							
512125	Sch Clerical Spec I	1.0	-	-	-	1.0	-
512951	Registrar	0.5	-	-	-	0.5	-
512953	Assistant Principal	1.0	-	-	-	1.0	-
512969	Principal West Campus	0.5	-	-	-	0.5	-
7301 Office of Innovative Learning							
512163	K-12 Solution Specialist	-	-	0.25	-	0.25	-
9102 Child Care Supervision							
513190	PT After School Director	-	1.0	-	-	-	1.0
513403	PT Bookkeeper	-	1.0	-	-	-	1.0
513556	PT After School Care	-	16.0	-	-	-	16.0
513686	PT Sch Clerk Spec I	-	1.0	-	-	-	1.0
00551 Elementary West Campus		40.83	36.0	0.5	-	41.33	36.0

City of Pembroke Pines, Florida
170 Charter Elementary Schools
00552 Elementary Central Campus
Position Comparison By Function

School Function	Job Class	2020-21 Existing Positions		2021-22 New Positions		2021-22 Total Positions	
		FT	PT	FT	PT	FT	PT
5101 K-3 Basic							
	512910 Charter School Teacher	22.03	-	-	-	22.03	-
	513554 PT Teacher Assistant	-	13.0	-	-	-	13.0
5102 4-8 Basic							
	512910 Charter School Teacher	10.97	-	-	-	10.97	-
	513554 PT Teacher Assistant	-	3.0	-	-	-	3.0
5250 Exceptional Student Prog							
	512558 Speech Therapist	0.5	-	-	-	0.5	-
	512910 Charter School Teacher	2.33	-	-	-	2.33	-
6120 Guidance Services							
	512956 School Counselor	1.0	-	-	-	1.0	-
6200 Instruct Media Services							
	512957 Media Specialist	0.5	-	-	-	0.5	-
7300 School Administration							
	512125 Sch Clerical Spec I	1.0	-	-	-	1.0	-
	512138 Sch Clerical Spec II	1.0	-	-	-	1.0	-
	512953 Assistant Principal	1.0	-	-	-	1.0	-
	512970 Principal Central Campus	0.5	-	-	-	0.5	-
7301 Office of Innovative Learning							
	512163 K-12 Solution Specialist	-	-	0.25	-	0.25	-
9102 Child Care Supervision							
	513190 PT After School Director	-	2.0	-	-	-	2.0
	513403 PT Bookkeeper	-	1.0	-	-	-	1.0
	513556 PT After School Care	-	15.0	-	-	-	15.0
	513686 PT Sch Clerk Spec I	-	1.0	-	-	-	1.0
00552 Elementary Central Campus		40.83	35.0	0.25	-	41.08	35.0
Total Charter Elementary Schools		130.24	106.0	1.0	-	131.24	106.0

City of Pembroke Pines, Florida

171 Charter Middle Schools

Position Comparison By Function

School Function	Job Class	2020-21 Existing Positions		2021-22 New Positions		2021-22 Total Positions	
		FT	PT	FT	PT	FT	PT
5102 4-8 Basic							
512910	Charter School Teacher	71.0	-	1.0	-	72.0	-
512950	Teacher Assistant	2.0	-	-	-	2.0	-
513554	PT Teacher Assistant	-	5.0	-	-	-	5.0
5250 Exceptional Student Prog							
512558	Speech Therapist	1.0	-	-	-	1.0	-
512910	Charter School Teacher	6.67	-	-	-	6.67	-
6120 Guidance Services							
512125	Sch Clerical Spec I	1.0	-	-	-	1.0	-
512956	School Counselor	2.0	-	-	-	2.0	-
6130 Health Services							
512605	Student Assistance Prog Mgr	-	-	0.25	-	0.25	-
512606	Sch Mental Health Therapist	-	-	0.25	-	0.25	-
6200 Instruct Media Services							
512957	Media Specialist	1.5	-	-	-	1.5	-
7300 School Administration							
512125	Sch Clerical Spec I	1.0	-	-	-	1.0	-
512138	Sch Clerical Spec II	2.0	-	-	-	2.0	-
512155	Sch Administrative Assistant I	1.0	-	-	-	1.0	-
512164	Dir. of Innovative Learning	0.25	-	(0.25)	-	-	-
512951	Registrar	0.5	-	-	-	0.5	-
512953	Assistant Principal	2.0	-	-	-	2.0	-
512969	Principal West Campus	0.5	-	-	-	0.5	-
512970	Principal Central Campus	0.5	-	-	-	0.5	-
513683	PT Sch Clerk Spec I	-	1.0	-	-	-	1.0
7301 Office of Innovative Learning							
512163	K-12 Solution Specialist	-	-	0.5	-	0.5	-
512164	Dir. of Innovative Learning	-	-	0.25	-	0.25	-
Total Charter Middle Schools		92.92	6.0	2.0	-	94.92	6.0

City of Pembroke Pines, Florida
171 Charter Middle Schools
00553 Middle West Campus
Position Comparison By Function

School Function	Job Class	2020-21 Existing Positions		2021-22 New Positions		2021-22 Total Positions	
		FT	PT	FT	PT	FT	PT
5102 4-8 Basic							
512910	Charter School Teacher	34.0	-	-	-	34.0	-
512950	Teacher Assistant	2.0	-	-	-	2.0	-
513554	PT Teacher Assistant	-	1.0	-	-	-	1.0
5250 Exceptional Student Prog							
512558	Speech Therapist	0.5	-	-	-	0.5	-
512910	Charter School Teacher	3.33	-	-	-	3.33	-
6120 Guidance Services							
512125	Sch Clerical Spec I	1.0	-	-	-	1.0	-
512956	School Counselor	1.0	-	-	-	1.0	-
6130 Health Services							
512605	Student Assistance Prog Mgr	-	-	0.25	-	0.25	-
6200 Instruct Media Services							
512957	Media Specialist	1.0	-	-	-	1.0	-
7300 School Administration							
512138	Sch Clerical Spec II	1.0	-	-	-	1.0	-
512155	Sch Administrative Assistant I	1.0	-	-	-	1.0	-
512951	Registrar	0.5	-	-	-	0.5	-
512953	Assistant Principal	1.0	-	-	-	1.0	-
512969	Principal West Campus	0.5	-	-	-	0.5	-
7301 Office of Innovative Learning							
512163	K-12 Solution Specialist	-	-	0.25	-	0.25	-
00553 Middle West Campus		46.83	1.0	0.5	-	47.33	1.0

City of Pembroke Pines, Florida
171 Charter Middle Schools
00554 Middle Central Campus
Position Comparison By Function

School Function	Job Class	2020-21 Existing Positions		2021-22 New Positions		2021-22 Total Positions	
		FT	PT	FT	PT	FT	PT
5102 4-8 Basic							
512910	Charter School Teacher	37.0	-	1.0	-	38.0	-
513554	PT Teacher Assistant	-	4.0	-	-	-	4.0
5250 Exceptional Student Prog							
512558	Speech Therapist	0.5	-	-	-	0.5	-
512910	Charter School Teacher	3.34	-	-	-	3.34	-
6120 Guidance Services							
512956	School Counselor	1.0	-	-	-	1.0	-
6130 Health Services							
512606	Sch Mental Health Therapist	-	-	0.25	-	0.25	-
6200 Instruct Media Services							
512957	Media Specialist	0.5	-	-	-	0.5	-
7300 School Administration							
512125	Sch Clerical Spec I	1.0	-	-	-	1.0	-
512138	Sch Clerical Spec II	1.0	-	-	-	1.0	-
512164	Dir. of Innovative Learning	0.25	-	(0.25)	-	-	-
512953	Assistant Principal	1.0	-	-	-	1.0	-
512970	Principal Central Campus	0.5	-	-	-	0.5	-
513683	PT Sch Clerk Spec I	-	1.0	-	-	-	1.0
7301 Office of Innovative Learning							
512163	K-12 Solution Specialist	-	-	0.25	-	0.25	-
512164	Dir. of Innovative Learning	-	-	0.25	-	0.25	-
00554 Middle Central Campus		46.09	5.0	1.5	-	47.59	5.0
Total Charter Middle Schools		92.92	6.0	2.0	-	94.92	6.0

City of Pembroke Pines, Florida

172 Academic Village School

Position Comparison By Function

School Function	Job Class	2020-21 Existing Positions		2021-22 New Positions		2021-22 Total Positions	
		FT	PT	FT	PT	FT	PT
5102 4-8 Basic							
	512910 Charter School Teacher	16.0	-	-	-	16.0	-
5103 9-12 Basic							
	512910 Charter School Teacher	83.0	-	2.0	-	85.0	-
5250 Exceptional Student Prog							
	512125 Sch Clerical Spec I	1.0	-	-	-	1.0	-
	512910 Charter School Teacher	5.0	-	-	-	5.0	-
5300 Vocational 6-12							
	512910 Charter School Teacher	2.0	-	-	-	2.0	-
6120 Guidance Services							
	512125 Sch Clerical Spec I	1.0	-	-	-	1.0	-
	512139 Interventionist	1.0	-	-	-	1.0	-
	512943 Guidance Director	1.0	-	-	-	1.0	-
	512956 School Counselor	5.0	-	-	-	5.0	-
6130 Health Services							
	512605 Student Assistance Prog Mgr	-	-	0.25	-	0.25	-
	512606 Sch Mental Health Therapist	-	-	0.25	-	0.25	-
6200 Instruct Media Services							
	512957 Media Specialist	1.0	-	-	-	1.0	-
6303 ESE Specialist							
	512935 ESE Specialist	1.0	-	-	-	1.0	-
7300 School Administration							
	512125 Sch Clerical Spec I	1.0	-	-	-	1.0	-
	512164 Dir. of Innovative Learning	0.25	-	(0.25)	-	-	-
	512942 High School Asst Principal	3.0	-	-	-	3.0	-
	512949 Behavior Specialist	2.0	-	-	-	2.0	-
	512953 Assistant Principal	1.0	-	-	-	1.0	-
	512954 Principal High School	1.0	-	-	-	1.0	-
	512960 Receptionist	1.0	-	-	-	1.0	-
7301 Office of Innovative Learning							
	512163 K-12 Solution Specialist	-	-	0.5	-	0.5	-
	512164 Dir. of Innovative Learning	-	-	0.25	-	0.25	-
7900 Operation of Plant							
	512961 Security	1.0	-	-	-	1.0	-
9900 Athletics							
	512018 Assistant Athletic Director	1.0	-	-	-	1.0	-
Total Academic Village School		128.25	-	3.0	-	131.25	-

City of Pembroke Pines, Florida

173 FSU Charter Schools

Position Comparison By Function

School Function	Job Class	2020-21 Existing Positions		2021-22 New Positions		2021-22 Total Positions	
		FT	PT	FT	PT	FT	PT
5101 K-3 Basic							
512910	Charter School Teacher	25.36	-	-	-	25.36	-
513554	PT Teacher Assistant	-	9.0	-	-	-	9.0
5102 4-8 Basic							
512910	Charter School Teacher	12.64	-	-	-	12.64	-
513554	PT Teacher Assistant	-	7.0	-	-	-	7.0
5250 Exceptional Student Prog							
512558	Speech Therapist	1.0	-	-	-	1.0	-
512910	Charter School Teacher	6.34	-	-	-	6.34	-
512944	Student Services Coordinator	1.0	-	-	-	1.0	-
513554	PT Teacher Assistant	-	2.0	-	-	-	2.0
513559	PT Certified Teacher	-	2.0	-	-	-	2.0
6120 Guidance Services							
512956	School Counselor	1.0	-	-	-	1.0	-
6130 Health Services							
512605	Student Assistance Prog Mgr	-	-	0.25	-	0.25	-
512606	Sch Mental Health Therapist	-	-	0.25	-	0.25	-
6200 Instruct Media Services							
512957	Media Specialist	1.0	-	-	-	1.0	-
7300 School Administration							
512134	Sch Admin Assistant II	1.0	-	-	-	1.0	-
512164	Dir. of Innovative Learning	0.25	-	(0.25)	-	-	-
512588	SCH Administrative Coordinator	1.0	-	-	-	1.0	-
512621	Technology & Instruction Sup	1.0	-	(1.0)	-	-	-
512952	Bookkeeper	1.0	-	-	-	1.0	-
512953	Assistant Principal	1.0	-	-	-	1.0	-
512973	Principal FSU	1.0	-	-	-	1.0	-
513683	PT Sch Clerk Spec I	-	1.0	-	-	-	1.0
7301 Office of Innovative Learning							
512163	K-12 Solution Specialist	-	-	0.5	-	0.5	-
512164	Dir. of Innovative Learning	-	-	0.25	-	0.25	-
512621	Technology & Instruction Sup	-	-	1.0	-	1.0	-
9102 Child Care Supervision							
513190	PT After School Director	-	2.0	-	-	-	2.0
513556	PT After School Care	-	17.0	-	-	-	17.0
Total FSU Charter Schools		54.59	40.0	1.0	-	55.59	40.0

2018-19 School Report Card*

PEMBROKE PINES CHARTER ELEMENTARY

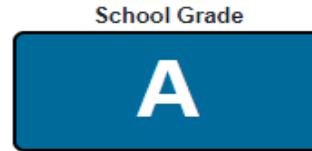
Grades Served: **KG 1 2 3 4 5**

District Sponsor: School Board of Broward County

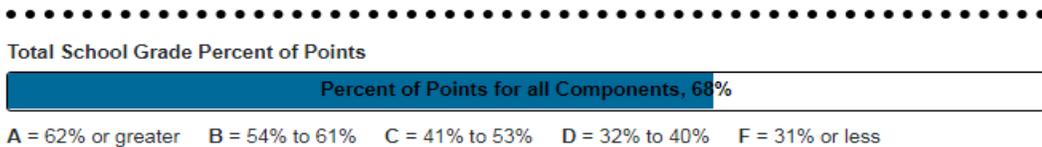
Type: Elementary School

Principals: Channale Augustin East Elementary
 Michael Castellano West Elementary
 Sean Chance Central Elementary

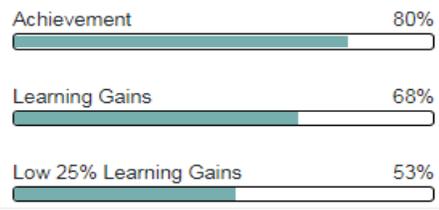
Contact Info: 10801 Pembroke Road
 Pembroke Pines, FL 33025
 (954) 450-6990



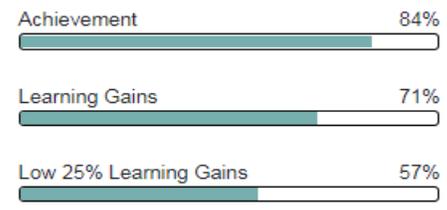
School Grade Breakdown



English Language Arts



Mathematics



Science



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

***2019-2020** Pursuant to Florida Department of Education Emergency Order No. 2020-EO-1, spring K-12 statewide assessment test administrations for the 2019-20 school year were canceled and accountability measures reliant on such data were not calculated for the 2019-20 school year. Additionally, in April 2020, the U.S. Department of Education provided a Report Card waiver for requirements related to certain assessments and accountability that are based on data from the 2019-20 school year.

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Charter Elementary School Performance Measures

Indicator	2018-19		2019-20		2020-21		2021-22	
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	
Outputs								
Average Student Class Size	K-3rd Grade: 18	18	18	18	18	18	18	
Average Student Class Size	4th-5th Grade: 22	22	22	22	22	22	22	
Number of Students Enrolled	1928	1900	1900	1900	1900	1900	1900	
Effectiveness								
English/Language Arts - Percent of students scoring 3 and above on the English/Language Arts assessment results according to the Florida Standards Assessment (FSA). The FSA measure student achievement based on the Florida State Standards, which specify the challenging content Florida students are expected to know and be able to do. **	3rd Grade:	81%	91%	91%	*	91%	74%	81%
	4th Grade:	77%	81%	81%	*	81%	79%	81%
	5th Grade:	79%	78%	78%	*	78%	80%	81%
Mathematics - Percent of students scoring 3 and above on the mathematics assessment results according to the Florida Standards Assessment (FSA). The FSA measure student achievement based on the Florida State Standards, which specify the challenging content Florida students are expected to know and be able to do. **	3rd Grade:	91%	93%	93%	*	93%	60%	64%
	4th Grade:	87%	83%	83%	*	83%	63%	64%
	5th Grade:	82%	84%	84%	*	84%	61%	64%
Science - Percent of students scoring 3 and above on the science assessment results according to the Florida Standards Science Assessment (FSSA), formerly known as Science FCAT 2.0. The FSSA measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do. **	5th Grade:	70%	69%	69%	*	69%	63%	66%
Efficiency								
Percent of parents that completed all 30 required volunteer hours by the end of each year.	100%	100%	100%	100%	100%	100%	100%	

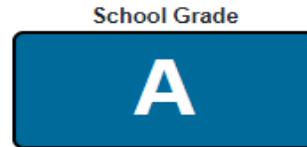
* Florida Governor issued Executive Order No. 20-52 cancelling all FSA and EOC state assessments due to the COVID -19 pandemic. Thus, FSA and EOC performance data not available for FY 2019-20.

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

2018-19 School Report Card*

PEMBROKE PINES /FSU BROWARD LAB SCHOOL

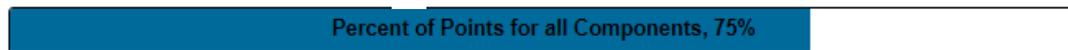
Grades Served: **KG 1 2 3 4 5**
District Sponsor: Florida State University
Type: Elementary School
Principals: Dr. Lisa Libidinsky
Contact Info: 601 SW 172nd Ave.
 Pembroke Pines, FL 33029
 (954) 499-4244



School Grade Breakdown

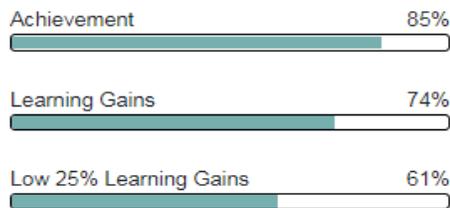


Total School Grade Percent of Points ↓

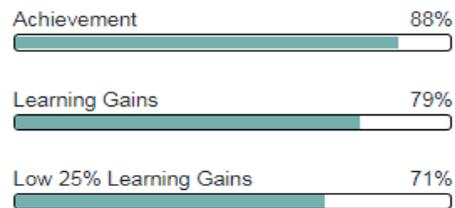


A = 62% or greater B = 54% to 61% C = 41% to 53% D = 32% to 40% F = 31% or less

English Language Arts



Mathematics



Science



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Pembroke Pines ~ FSU Charter Elementary Performance Measures

Indicator	2018-19		2019-20		2020-21		2021-22	
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	
Outputs								
Average Student Class Size	K-3rd Grade:	18	18	18	18	18	18	
Average Student Class Size	4th-5th Grade:	22	22	22	22	22	22	
Number of Students Enrolled		679	699	699	699	699	699	
Effectiveness								
English/Language Arts - Percent of students scoring 3 and above on the English/Language Arts assessment results according to the Florida Standards Assessment (FSA). The FSA measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do. **	3rd Grade:	86%	88%	88%	*	88%	80%	81%
	4th Grade:	82%	91%	91%	*	91%	80%	81%
	5th Grade:	87%	82%	82%	*	82%	78%	81%
Mathematics - Percent of students scoring 3 and above on the mathematics assessment results according to the Florida Standards Assessment (FSA). The FSA measure student achievement based on the Florida State Standards, which specify the challenging content Florida students are expected to know and be able to do. **	3rd Grade:	89%	91%	91%	*	91%	79%	72%
	4th Grade:	88%	92%	92%	*	92%	67%	72%
	5th Grade:	79%	88%	88%	*	88%	63%	72%
Science - Percent of students scoring 3 and above on the science assessment results according to the Florida Standards Science Assessment (FSSA), formerly known as Science FCAT 2.0. The FSSA measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do. **	5th Grade:	75%	71%	71%	*	94% 66%	53%	55%
Efficiency								
Percent of parents that completed all 30 required volunteer hours by the end of each year.		100%	100%	100%	100%	100%	100%	100%

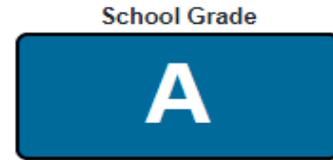
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2018-19 School Report Card*

PEMBROKE PINES CHARTER MIDDLE

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



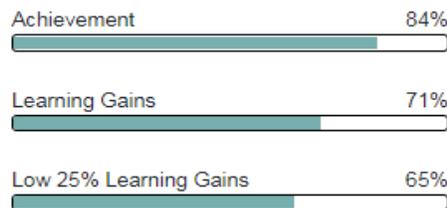
School Grade Breakdown

Total School Grade Percent of Point

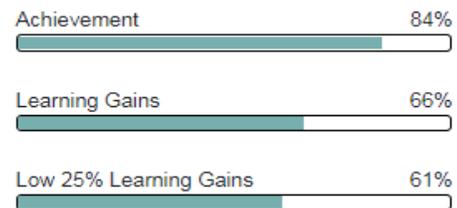


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English Language Arts



Mathematics



Social Studies



Science



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***2020-21** Pursuant to Florida Department of Education (FDOE) Emergency Order No. 2021-EO-02, school districts and charter school governing boards were provided the flexibility to apply to the FDOE to have a 2020-21 school grade or school improvement rating officially recorded and reported for any school that tested 90 percent or more of its eligible students in the 2020-21 academic year. Districts and schools that did not opt in, or were not eligible to opt in, did not receive a summative rating for the 2020-21 school year. Additionally, in April 2021, the U.S. Department of Education approved Florida's Amended ESSA Waiver for Report Card requirements related to certain assessments and accountability for the 2020-21 school year.

Charter Middle School Performance Measures

Indicator	2018-19		2019-20		2020-21		2021-22	
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	
Outputs								
Average Student Class Size	6th-8th Grade	22	22	22	22	22	22	22
Number of Students Enrolled		1317	1335	1335	1335	1335	1335	1335
Effectiveness								
English/Language Arts - Percent of students scoring 3 and above on the English/Language Arts assessment results according to the Florida Standards Assessment (FSA). The FSA measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.**	6th Grade:	89%	82%	82%	*	82%	80%	80%
	7th Grade:	83%	81%	81%	*	81%	72%	80%
	8th Grade:	87%	90%	90%	*	90%	79%	80%
Science - Percent of students scoring 3 and above on the science assessment results according to the Florida Standards Science Assessment (FSSA), formerly known as Science FCAT 2.0. The FSSA measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.**	8th Grade:	83%	85%	85%	*	85%	59%	72%
Math -Percent of students scoring 3 and above on the Math assessment results according to the Florida Standards Assessment (FSA). The FSA measure student achievement based on the Florida State Standards, which specify the challenging content Florida students are expected to know and be able to do. **	6th Grade:	89%	83%	83%	*	83%	68%	71%
	7th Grade:	79%	78%	78%	*	78%	60%	71%
	8th Grade:	86%	92%	92%	*	92%	36%	71%
Algebra 1 EOC - Percent of students scoring Achievement Level 3 and above on the Algebra 1 End-of-Course (EOC) Assessment. The Algebra 1 EOC Assessment measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.	7th Grade:	100%	99%	90%	*	94%	80%	80%
	8th Grade:	100%	99%	90%	*	66%	72%	80%
Civics EOC - Percent of students scoring Achievement Level 3 and above on the Civics End-of-Course (EOC) Assessment. The Civics EOC Assessment measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.	7th Grade:	96%	92%	92%	*	92%	82%	86%
Geometry 1 EOC - Percent of students scoring Achievement Level 3 and above on the Geometry 1 End-of-Course (EOC) Assessment. The Geometry 1 EOC Assessment measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.	8th Grade:	100%	90%	90%	*	90%	94%	90%
Efficiency								
Percent of parents that completed all 30 required volunteer hours by the end of each year.		100%	100%		100%	100%	100%	100%

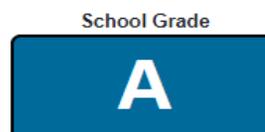
* Florida Governor issued Executive Order No. 20-52 cancelling all FSA and EOC state assessments due to the COVID -19 pandemic. Thus, FSA and EOC performance data not available for FY 2019-20.

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

2018-19 School Report Card*

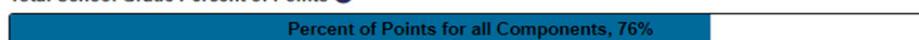
ACADEMIC VILLAGE CHARTER SCHOOL

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



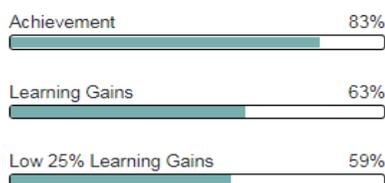
School Grade Breakdown

Total School Grade Percent of Points ⓘ

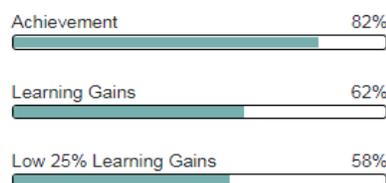


A = 62% or greater B = 54% to 61% C = 41% to 53% D = 32% to 40% F = 31% or less

English Language Arts



Mathematics



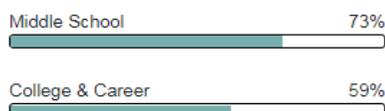
Social Studies



Science



Acceleration



Graduation Rate



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

***2019-2020** Pursuant to Florida Department of Education Emergency Order No. 2020-EO-1, spring K-12 statewide assessment test administrations for the 2019-20 school year were canceled and accountability measures reliant on such data were not calculated for the 2019-20 school year. Additionally, in April 2020, the U.S. Department of Education provided a Report Card waiver for requirements related to certain assessments and accountability that are based on data from the 2019-20 school year.

***2020-21** Pursuant to Florida Department of Education (FDOE) Emergency Order No. 2021-EO-02, school districts and charter school governing boards were provided the flexibility to apply to the FDOE to have a 2020-21 school grade or school improvement rating officially recorded and reported for any school that tested 90 percent or more of its eligible students in the 2020-21 academic year. Districts and schools that did not opt in, or were not eligible to opt in, did not receive a summative rating for the 2020-21 school year. Additionally, in April 2021, the U.S. Department of Education approved Florida's Amended ESSA Waiver for Report Card requirements related to certain assessments and accountability for the 2020-21 school year.

Academic Village Charter Middle School Performance Measures

Indicator	2018-19		2019-20		2020-21		2021-22	
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	
Outputs								
Average Student Class Size - AV Middle ***	6th-8th Grade	22	22	22	22	22	22	22
Average Student Class Size - AV High School	9th-12th Grade	25	25	25	25	25	25	25
Number of Students Enrolled		2100	2100	2100	2100	2100	2100	2100
Effectiveness								
English/Language Arts - Percent of students scoring 3 and above on the English/Language Arts assessment results according to the Florida Standards Assessment (FSA). The FSA measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do. **	6th Grade:	89%	81%	86%	*	86%	84%	86%
	7th Grade:	85%	88%	91%	*	91%	84%	91%
	8th Grade:	92%	97%	90%	*	90%	84%	90%
Science - Percent of students scoring 3 and above on the science assessment results according to the Florida Standards Science Assessment (FSSA), formerly known as Science FCAT 2.0. The FSSA measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do. **	8th Grade:	81%	65%	68%	*	68%	64%	67%
Math - Percent of students scoring 3 and above on the Math assessment results according to the Florida Standards Assessment (FSA). The FSA measure student achievement based on the Florida State Standards, which specify the challenging content Florida students are expected to know and be able to do. **	6rd Grade:	97%	89%	92%	*	92%	75%	92%
	7th Grade:	81%	94%	91%	*	91%	77%	91%
	8th Grade:	85%	89%	92%	*	92%	44%	92%
Algebra 1 EOC - Percent of students scoring Achievement Level 3 and above on the Algebra 1 End-of-Course (EOC) Assessment. The Algebra 1 EOC Assessment measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.	7th Grade:	100%	100%	100%	*	100%	100%	81%
	8th Grade:	100%	100%	100%	*	100%	90%	81%
Civics EOC - Percent of students scoring Achievement Level 3 and above on the Civics End-of-Course (EOC) Assessment. The Civics EOC Assessment measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.	7th Grade:	96%	93%	96%	*	96%	94%	97%
Geometry 1 EOC - Percent of students scoring Achievement Level 3 and above on the Geometry 1 End-of-Course (EOC) Assessment. The Geometry 1 EOC Assessment measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.	8th Grade:	100%	100%	100%	*	100%	100%	100%
Efficiency								
Percent of parents that completed all 30 required volunteer hours by the end of each year.		100%	100%	100%	100%	100%	100%	100%

* Florida Governor issued Executive Order No. 20-52 cancelling all FSA and EOC state assessments due to the COVID -19 pandemic. Thus, FSA and EOC performance data not available for FY 2019-20.

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

*** The Academic Village began servicing grades 6 thru 8 in FY 2014-15.

Academic Village Charter High School Performance Measures

Indicator	2018-19		2019-20		2020-21		2021-22	
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	
Outputs								
Average Student Class Size - AV Middle***	6th-8th Grade	22	22	22	22	22	22	22
Average Student Class Size - AV High School	9th-12th Grade	25	25	25	25	25	25	25
Number of Students Enrolled		2100	2100	2100	2100	2100	2100	2100
Effectiveness								
Graduation rate (based on percent of seniors who graduated)		100%	99.8%	100%	100.0%	100%	100%	100%
Algebra 1 EOC - Percent of students passing Achievement Level 3 (Satisfactory) or Above. In School Year 2011-12, the FCAT Math Assessments were replaced by the End of Course (EOC) Assessments.	9th Grade:	84%	82%	85%	*	85%	50%	68%
Geometry 1 EOC - Percent of students scoring Achievement Level 3 and above on the Geometry 1 End-of-Course (EOC) Assessment. The Geometry 1 EOC Assessment measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.	9th grade	97%	98%	100%	*	100%	72%	75%
	10th Grade	65%	64%	70%	*	70%	48%	75%
English/Language Arts - Percent of students scoring 3 and above on the English/Language Arts assessment results according to the Florida Standards Assessment (FSA). The FSA measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.**	9th grade	85%	86%	89%	*	89%	78%	89%
	10th Grade	83%	79%	82%	*	82%	85%	82%
U.S History EOC - Percent of students passing Achievement Level 3 (Satisfactory) or Above. This EOC measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.	11th Grade	88%	74%	77%	*	77%	74%	77%
Biology 1 EOC - Percent of students passing Achievement Level 3 (Satisfactory) or Above. In School Year 2011-12, the FCAT Science Assessments were replaced by the End of Course (EOC) Assessments.**	9th grade	94%	91%	94%	*	94%	73%	80%
	10th Grade	65%	63%	66%	*	66%	23%	80%
Efficiency								
Percent of parents that completed all 30 required volunteer hours by the end of each year.		100%	100%	100%	100%	100%	100%	100%

* Florida Governor issued Executive Order No. 20-52 cancelling all FSA and EOC state assessments due to the COVID -19 pandemic. Thus, FSA and EOC performance data not available for FY 2019-20.

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

*** The Academic Village began servicing grades 6 thru 8 in FY 2014-15.

Acronyms

ADA	Average Daily Attendance
AP	Advanced Placement
ASBO	Association of School Business Officials
AVCS	Academic Village Charter School
AVHS	Academic Village High School
AVMS	Academic Village Middle School
BGA	Bosek, Gibson, & Associates (A ConEd Energy Company)
BSA	Base Student Allocation
CARES	Coronavirus Aid, Relief, and Economic Security Act
CBT	Cognitive-Behavioral Therapy
CIP	Capital Improvement Plan
COVID-19	Coronavirus Disease 19
CPI	Consumer Price Index
CRSSA	Coronavirus Response and Relief Supplemental Appropriations Act
CTE	Computer Technology Education
EBT	Evidenced-Based Therapy
ECM	Energy Conservation Measure
ELA	English Language Arts
EOC	End of Course
ESE	Exceptional Student Education
F/T	Full-Time
FDOE	Florida Department of Education
FEFP	Florida Education Finance Program
FICA	Federal Insurance Contributions Act
FRS	Florida Retirement System
FSA	Florida State Assessment
FTE	Full-Time Equivalent
FY	Fiscal Year
GASB	Governmental Accounting Standards Board
GEER	Governor's Emergency Education Relief Fund
GFOA	Government Finance Officers Association
ICMA	International Capital Market Association
IDEA	Individuals with Disabilities Education Act
MBA	Meritorious Budget Award
MTSS	Multi-tiered System of Supports
NSLP	National School Lunch Program
OPEB	Other Post-Employment Benefits
PECO	Public Education Capital Outlay

P/T	Part-Time
PPCES	Pembroke Pines Charter Elementary Schools
PPCMS	Pembroke Pines Charter Middle Schools
PPCS	Pembroke Pines Charter Schools
PPCSF	Pembroke Pines Charter School Foundation
QBS	Quality Based Selection
RtI	Response to Intervention
SAC	Southern Association of Colleges and Schools
SBA	Small Business Administration
SBBC	School Board of Broward County
SIFMA	Securities Industry and Financial Markets Association
SSO	Seamless Summer Option (meal program)
SWD	Students With Disabilities
TF-CBT	Trauma-Focused Cognitive Behavioral Therapy
TIM	Technology Integration Matrix
TMP	Technology Modernization Project
UFTE	Unweighted Full-Time Equivalent
WFTE	Weighted Full-Time Equivalent

Glossary

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

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

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

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

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

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

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

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

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

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

Audit- A formal examination of an organizations or individual's accounts or financial situation.

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.

Bonds – A debt instrument requiring the issuer (also called the debtor or borrower) to repay the lender/investor amount borrowed plus interest over a specified period of time.

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

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

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

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

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

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

Capital Expenditures – See “Capital Outlay”.

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

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

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

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

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

Cognia- A non-profit, no-governmental organization that accredits primary and secondary schools throughout the United States and internationally.

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) - The primary mechanism for funding the operating costs of Florida school districts.

Fiduciary Fund- Funds identified as pension trust funds, investment trust funds, private-purpose funds, and agency funds which are used to report resources held by a governmental unit in a trustee or agency capacity for others, and therefore, cannot be used to support the government's own program.

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

FSU – Florida State University. FSU is FSU Elementary's district charter school sponsor.

FTE – (Full-time Equivalent) - Used to calculate student enrollment count for purposes of funding, and also represents employee position count.

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

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

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

Function – A group of related activities aimed at accomplishing a major service or regulatory program for which a Charter School is responsible (e.g., K-3 Basic, 4-8 Basic).

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

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

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

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

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

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

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

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

IDEA - Individuals with Disabilities Education Act

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

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

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

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

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

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

NSSE – National Study of School Evaluation

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

Objective – Something to be accomplished in specific, well-defined, and measurable terms, 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.

Proprietary Fund- Fund used in governmental accounting to account for activities that involve business-like interactions, either within the government or outside of it.

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

SBBC- School Board of Broward County. The SBBC is the district charter school sponsor to six of the Pembroke Pines Charter Schools.

SRO – Student Resource Officer

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

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

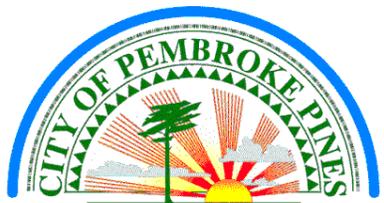
Special Revenue Fund – A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

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

TMP – Technology Modernization Project.

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient fund, or for repayment of funds previously received from the recipient fund.

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.



CHARTER SCHOOL

Join us - excel with us

City of Pembroke Pines, Florida

Charter School

FY 2021-22

Adopted Budget