

# OASIS CHARTER SCHOOLS

---

# 2024



# Adopted Budget

Start HERE. Go EVERYWHERE



Oasis Charter Schools  
FY 2024 – 2026 Adopted Budget



# Cape Coral Charter School Authority's FY 2024 - FY2026 Adopted Budget



## **Governing Board:**

Dr. Guido Minaya, Chair  
Dr. Melissa Rodriguez Meehan, Vice Chair  
Keith Long, District 6, Council Member  
Michael Campbell, Board Member  
Mykisha Atisele, Board Member  
Kristifer Jackson, Board Member  
Neal Saiz, Board Member  
Mark Moriarty, Assistant City Attorney, City of Cape Coral

## **Prepared by the City of Cape Coral Financial Services Department under the direction of:**

Michael Ilczyszyn, City Manager  
Mark C. Mason, Financial Services Director





**City of Cape Coral Financial Services Department – Budget Administration**

Nicole M. Reitler – Management/Budget Administrator

Kassandra L. Penner – Senior Budget Analyst

**Oasis Charter Schools Administration**

Jacquelin Collins – Superintendent

Marybeth Grecsek – Elementary South Principal

Kevin Brown – Elementary North Principal

Donnie Hopper – Middle School Principal

Jackie Corey – High School Principal

# TABLE OF CONTENTS



INTRODUCTION	1
STRATEGIC PLAN SUMMARY	2
UNDERSTANDING THE BUDGET	34
FINANCIAL POLICIES	42
GENERAL GUIDELINES	48
BUDGET SUMMARY	51
ENROLLMENT	52
REVENUES	54
EXPENDITURES	64
STAFFING	69
GLOSSARY	75
CHART OF ACCOUNTS	83



# INTRODUCTION

---

## THE CHARTER SCHOOL

Oasis Charter School is part of the City of Cape Coral Charter School System. Since its opening in 2005 as the city's first municipal charter school it has prided itself on being kind, caring, loving, and respectful yet having high academic expectations. Teaming together with our teachers, community, and families has allowed our schools to be excel.

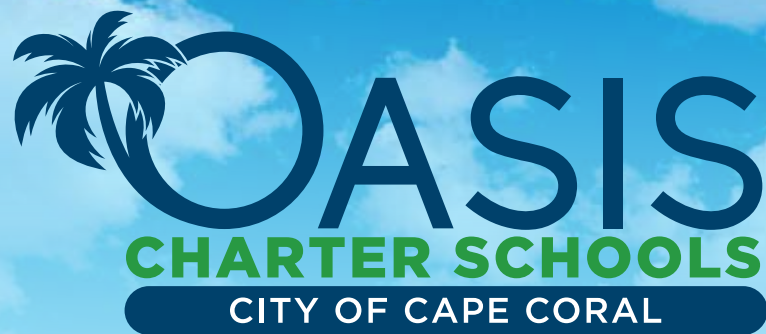
The City of Cape Coral's Charter School operates under the Charter School Governing Board and the City Council. There are 7 board members including a City Council liaison. Additionally, the Charter School Governing Board and City Council enacts ordinances and approves/adopts the budget.

Oasis offers parents a positive alternative to school choice. Teachers have the academic freedom to inspire the students in their class using methodologies drawn from the strengths of the teacher. The curriculum is based on Florida's ELA, Math, Science and Social Studies standards. Teachers progress monitor student learning gains and adjust their instruction as needed for their students to master the standards. This enables teachers to remediate and enrich the students in their class. We also offer special area classes, including Science Technology, Engineering and Math (STEM), Music, Art, Media, and PE. Additionally, we have special interest clubs that are held after school.

Our Oasis Middle School offers the Oasis Gifted and Talented Education (GATE) Program where all of our students who are gifted are served. At least one teacher per grade level has their gifted endorsement. This team also consists of many of our high-achieving students. All the students in GATE receive their core classes (Language Arts, Math, Science, Social Studies), in addition to a STEM exploratory. STEM stands for science, technology, engineering, and mathematics. The goal of the STEM academy is to bridge the gap between math and science and use elements of these subjects to solve unique problems. Students in our GATE Program will be challenged to think creatively and in a rigorous manner in all core classes.

For additional information regarding our charter schools, please visit our website at [www.capecharterschools.org](http://www.capecharterschools.org).





# STRATEGIC PLAN 2021-2023









# TABLE OF CONTENTS

The City of Cape Coral Charter School Authority - Vision and Mission	<b>Page 4</b>
The City of Cape Coral Oasis Charter Schools' - Core Values	<b>Page 5</b>
A Message from the Superintendent	<b>Page 8</b>
CCCSA Strategic Goal #1: Student Achievement - Objectives 1, 2	<b>Page 9</b>
CCCSA Strategic Goal #1: Student Achievement - Objectives 3, 4	<b>Page 12</b>
CCCSA Strategic Goal #1: Student Achievement - Objectives 5, 6	<b>Page 13</b>
CCCSA Strategic Goal #2: Continuous Improvement - Objectives 1, 2	<b>Page 16</b>
CCCSA Strategic Goal #2: Continuous Improvement - Objectives 3, 4 Strategies 1-2	<b>Page 17</b>
CCCSA Strategic Goal #2: Continuous Improvement - Objective 4 Strategies 3-5	<b>Page 19</b>
CCCSA Strategic Goal #3: Community Engagement - Objectives 1, 2	<b>Page 22</b>
CCCSA Strategic Goal #3: Community Engagement - Objectives 3, 4	<b>Page 23</b>
Oasis Charter Schools' STEM Innovation Program	<b>Page 26</b>
Oasis Charter Schools Parent System Survey	<b>Page 27</b>
Contact Us	<b>Page 29</b>





# VISION AND MISSION STATEMENTS

## OUR VISION

Oasis Charter Schools believes that everyone can succeed in a nurturing and secure learning environment with support from diverse and meaningful community partnerships.

## OUR MISSION

Our mission is to create a K-12 system that educates students to be responsible, critical thinkers who are prepared to successfully compete in a dynamic, global workforce.

## OUR GOVERNING BOARD

Michael Campbell, Chairman  
Susan Mitchell, Vice Chair  
John Gunter, District 1, City Council Liaison  
Vanessa Metzger, Community-at-Large  
Dr. Guido Minaya, Business Community  
Suzanne Treichler, Education Community  
Tami Traiger, Community-at-Large

## PARENT REPRESENTATIVES

Jennifer Hoagland, Oasis High School/SAC  
Kristifer Jackson, Oasis Elementary North, Oasis Elementary South



# CORE VALUES

Each school in the Oasis Charter Schools K-12 system believes:

## **UNIQUE ENVIRONMENT**

Oasis Charter Schools provide unique learning environments and a community atmosphere where accountability, integrity, and collaboration is valued, and diverse perspectives are encouraged to promote overall student success.

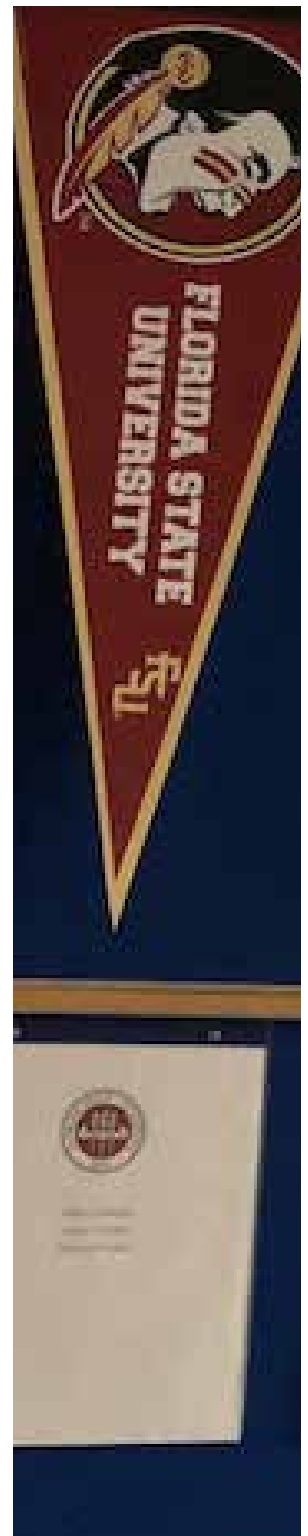
## **STUDENT ACHIEVEMENT**

Our charter schools teach knowledge and cultural literacy within a rigorous curriculum that is relevant to student's needs, and stimulates their natural curiosity, imagination, and critical thinking.

Oasis Charter Schools believes student achievement is the result of high staff expectations, quality lessons, challenging curricula and differentiation in teaching and learning.

## **COMMUNITY ENGAGEMENT**

By developing meaningful partnerships in our communities, Oasis Charter Schools enriches both our students' socio-emotional well-being and academic life, which helps validate our reputation as a high performing school of choice.











## A Message from the Superintendent

# JACQUELIN COLLINS

On behalf of the City of Cape Coral Charter School Authority, and the Oasis Charter Schools, it is my pleasure to present to you our Strategic Plan 2021-2023.

I am honored to serve our Cape Coral community along with a team of administrators, educators, students, families, and stakeholders who insist on refining and validating who we are by looking more closely at our curriculum, coordinating our resources and personnel, and finding partnerships that will help sustain and prosper our brand.

Our charter school system appreciates that you have taken the time to educate yourself on our Vision and Mission, and the activities that make our charter system the schools of choice for parents, guardians, and students.

The definition of oasis is “an area that provides refuge, relief or pleasant contrast,”<sup>1</sup> and over the last 15 years our charter schools have been just that: The entire school system has been ranked ‘A’ by the Florida Department of Education, based on test scores and student performance; Oasis Elementary North is rated a *Florida School of Excellence*; Oasis Middle School has been ranked an ‘A’ school for 11 consecutive years; and Oasis High School is the only high school in Cape Coral with a graduation rate of 99%. This year add our refreshed K-12 STEM INNOVATION program and we are definitely a pleasant contrast. There is no other school system like us. Oasis Charter Schools is the refuge where students and families

**Start HERE and Go EVERYWHERE.**

*1. Merriam-Webster Dictionary.com*

# GOAL 1

## Student Achievement - Objectives 1, 2

**Objective 1: Curriculum Alignment:** The Oasis Charter Schools will implement horizontal and vertical development and planning to meet student learning needs and transition year expectations.

**1.1. Strategy 1:** Oasis Charter Schools teachers and staff will establish periodic classroom walkthroughs and scheduled teacher-teacher debriefings regarding the seamless transition of students moving from school grades 5 to 6, and grades 8 to 9.

**1.1. Strategy 2:** Throughout the school year Oasis Charter Schools teachers and staff will establish grade transition planning, along with an annual horizontal and vertical alignment of curriculum.

**1.1. Strategy 3:** Oasis Charter Schools will create individual school vertical and horizontal grade expectation plans (K-5, 6-8, 9-12) that are to be reviewed and/or revised annually.

**Objective 2: Maintain focus in providing high quality instruction through on-going professional development.** The Oasis Charter Schools will implement high-yield instructional strategies to improve student learning.

**1.2. Strategy 1:** Oasis Charter Schools teachers and staff will identify the high-yield instructional strategies for adoption.

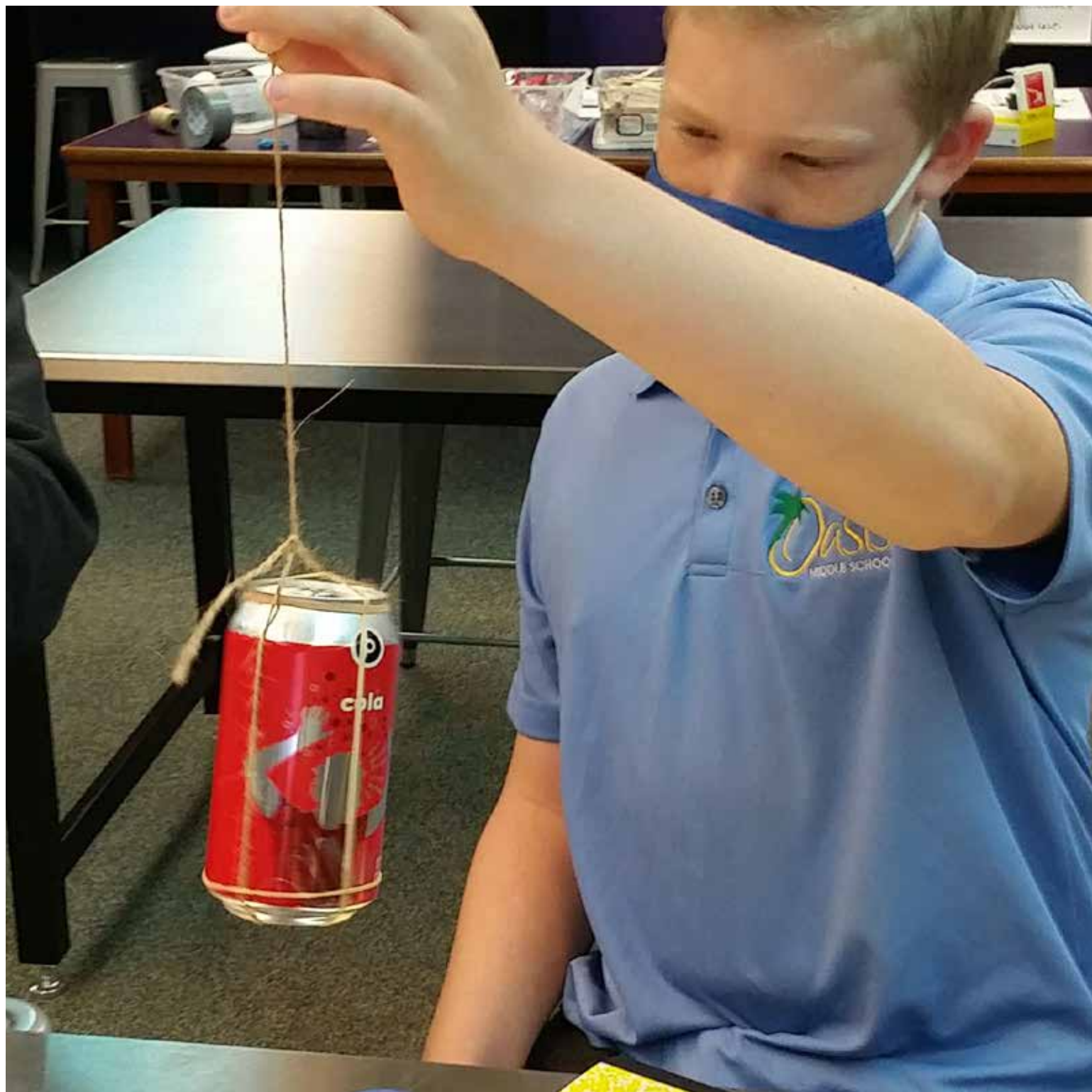
**1.2. Strategy 2:** Oasis Charter Schools teachers will receive periodic and annual training on high-yield strategies the system adopts.

**1.2. Strategy 3:** Oasis Charter Schools teachers will monitor and assess the implementation of the high yield instructional strategies adopted.









# GOAL 1

## Student Achievement - Objectives 3, 4

**Objective 3: Development of rigorous curricular content and data driven analysis for continued student achievement.** The Oasis Charter Schools will develop and implement rigorous curricular content for continued student high achievement.

**1.3. Strategy 1:** Oasis Charter Schools will conduct collaborative PLC's using benchmark assessment data with teachers and staff.

**1.3 Strategy 2:** Conduct focused data chats with all departments/grade levels.

**1.3. Strategy 3:** Analyzation of quarterly progress monitoring data for students not making adequate progress.

**1.3. Strategy 4:** Monitor implementation of rigorous curriculum through quarterly teacher evaluations.

**Objective 4: Monitor implementation of rigorous curriculum through walkthroughs and quarterly teacher evaluations:** The Oasis Charter Schools will implement and monitor relevant evaluation systems.

**1.4. Strategy 1:** Oasis Charter Schools will identify and adopt relevant evaluation methods to meet the system's needs.

**1.4. Strategy 2:** Train administration and teachers in new evaluation systems.



# GOAL 1

## Student Achievement - Objectives 5, 6

**Objective 5: Focus on innovative practices such as creativity, collaborative problem solving and increased learner engagement.** The Oasis Charter Schools will focus and develop innovative practices for increased learner engagement.

**1.5. Strategy 1:** Oasis Charter Schools will obtain, develop, and maintain STEM MakerSpaces first in the middle school (2020-2021), followed by the elementaries and high school (2021-2022).

**1.5. Strategy 2:** Oasis Charter Schools will develop an integrated STEM curriculum that aligns engineering, computer science, and cyber security opportunities for students K-12.

**1.5. Strategy 3:** Oasis Charter School teachers and staff will receive training in Project-Based Learning (PBL), and/or Inquiry Based-Learning (IBL) to meet the emergent needs of students in grades K-12.

**Objective 6: Increasing the focus on the socio-emotional well-being of students:** The Oasis Charter Schools will receive training, implement, and monitor relevant socio-emotional and well-being programming for students.

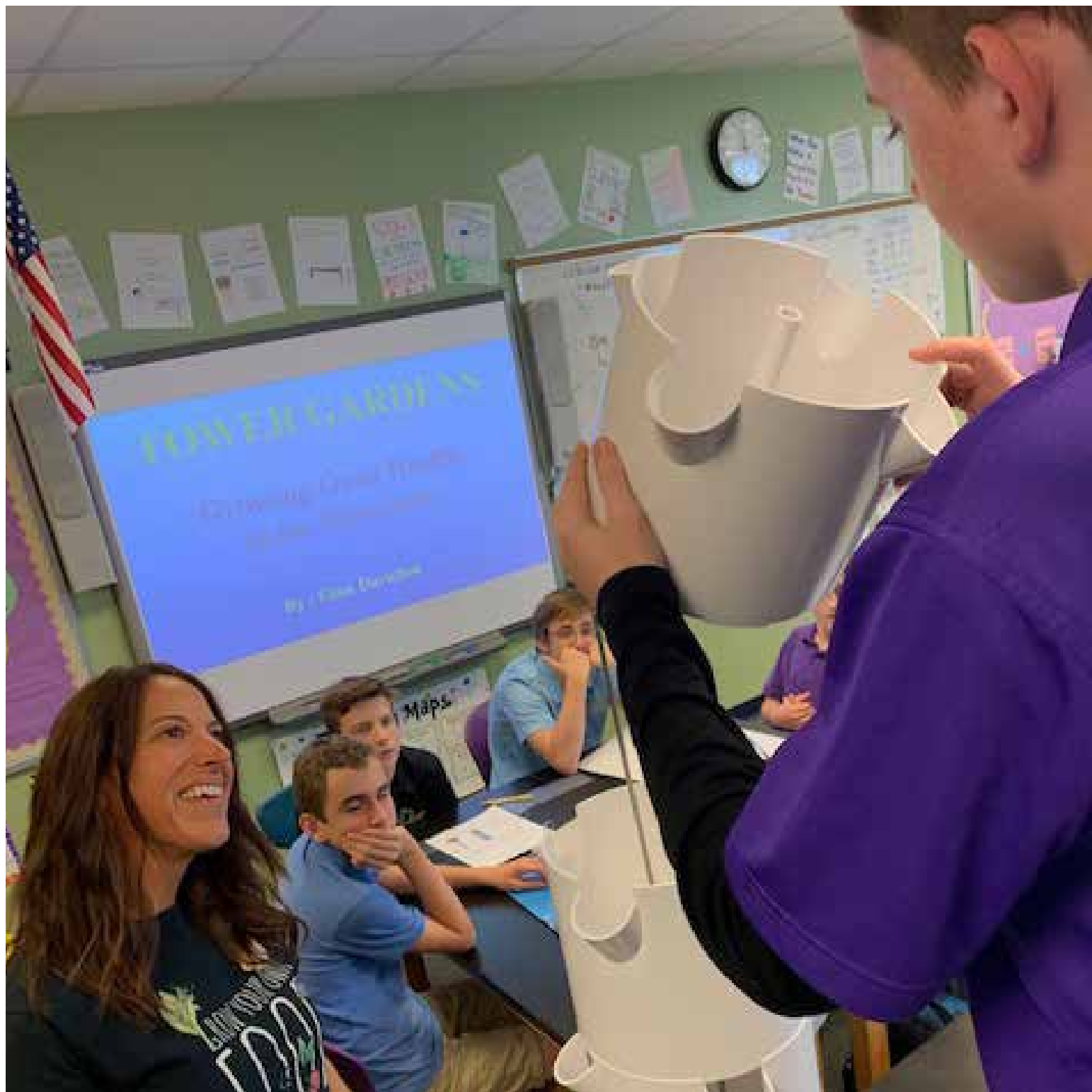
**1.6. Strategy 1:** Oasis Charter Schools will hire and retain a school social worker to provide preventative care and emergent services to students.

**1.6. Strategy 2:** Oasis Charter Schools will provide teachers and staff with mental health focused training to include trauma-informed care, suicide awareness, etc.

**1.6. Strategy 3:** Oasis Charter Schools will implement at the elementary level curriculums to help students develop skills to assist them with conflict resolution, mindfulness, and self-regulation.







# GOAL 2

## Continuous Improvement - Objectives 1, 2

**Objective 1: Educator Initiatives:** The Oasis Charter Schools will develop and implement formal processes to monitor the attraction, recruitment, and retention of quality teachers to build and sustain a qualified and competitive workforce.

**2.1. Strategy 1:** The Oasis Charter Schools Human Resources Department will develop and implement employee relations procedures to include recruitment initiatives, and retention strategies that reflect the charter schools' Core Values, and develop budget allocations to advertise, market and/or promote charter school employment to qualified teachers.

**2.1. Strategy 2:** The Oasis Charter Schools Human Resources Department will create and develop an Attraction, Recruitment, Retention (ARR) dashboard to track and analyze the results of various marketing and teacher hiring campaigns.

**Objective 2: Educator Initiatives:** The Oasis Charter Schools will develop and implement a formal teacher mentoring and coaching program to increase the retention of effective teachers.

**2.2. Strategy 1:** The Oasis Charter Schools will develop a formal committee of highly effective teachers, school-based administrators, and the superintendent to coach and mentor effective teachers in a development program that is designed to train and/or retrain them.



# GOAL 2

## Continuous Improvement - Objectives 3, 4

**Objective 3: Educator Initiatives:** The Oasis Charter Schools will develop and implement a formalized leadership opportunity program within the system for qualified teachers.

**2.3. Strategy 1:** The Oasis Charter Schools will develop a formal committee of highly effective teachers, school-based administrators, and the superintendent to identify, coach and mentor effective teachers to train and/or retrain them for educational leadership roles within the charter school system.

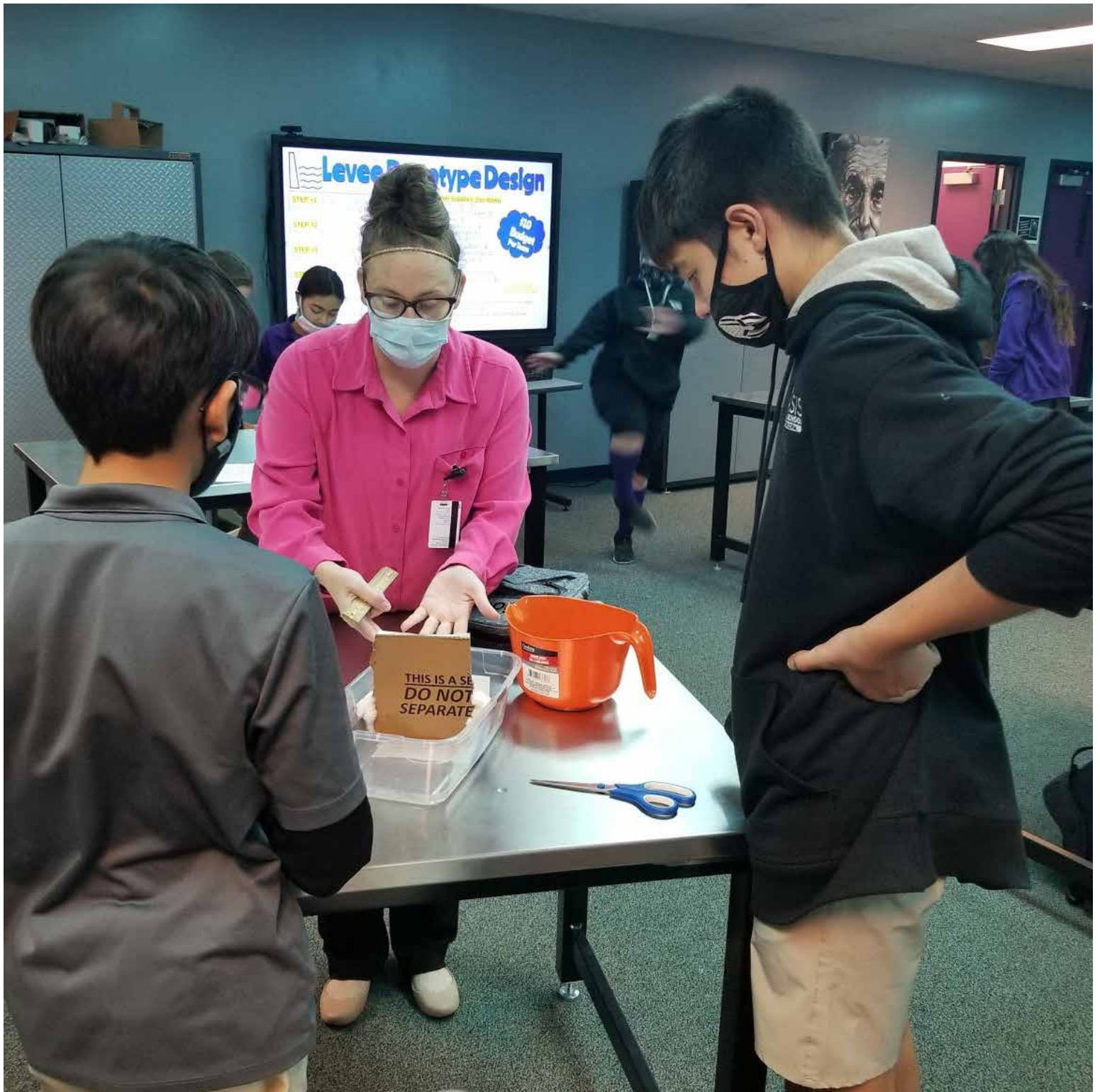
**2.3. Strategy 2:** The Oasis Charter Schools will create a Leadership Opportunities Committee (LOC) to formalize the core components of an internal leadership program to train and promote upcoming educational leaders from within the charter school system's multiple domains.

**Objective 4: Facilities Maintenance & Management:** The Oasis Charter Schools will maintain and/or upgrade facility management improvement efforts to ensure our buildings are safe, secure, and sustainable.

**2.4. Strategy 1:** The Oasis Charter Schools will identify and develop a formal building services and maintenance plan to include preventative maintenance, annual inspections and accountability.

**2.4. Strategy 2:** The Oasis Charter Schools will restructure its maintenance department and develop a five-year (5) Capital Asset Plan to successfully manage building services and facilities support.





# GOAL 2

## Continuous Improvement - Objective 4, Strategies 3-5

**Objective 4: Facilities Maintenance & Management:** The Oasis Charter Schools will maintain and/or upgrade facility management improvement efforts to ensure our buildings are safe, secure, and sustainable.

**2.4. Strategy 3:** The Oasis Charter Schools and the City of Cape Coral will restructure building leases and examine annual work within the Capital Asset Plan for sustainability.

**2.4. Strategy 4:** The Oasis Charter Schools will update/replace Oasis Elementary North classroom portables to support enrollment capacity.

**2.4. Strategy 5:** The Oasis Charter Schools will restructure its IT department to include IT optimization of network upgrades and security, in addition to hiring an IT security specialist to secure and monitor IT system access.







the path may lead, go instead where there is no path, and leave a trail.



# GOAL 3

## Community Engagement - Objectives 1, 2

**Objective 1: Brand Management:** The Oasis Charter Schools will enhance and refresh the system's brand with business and community partnerships to improve and manage our reputation as an exemplary charter school system.

**3.1. Strategy 1:** Oasis Charter Schools will strengthen and enhance the system's visibility and presence on public and social media platforms ensuring the K-12 charter school's competitive identity is recognized and valued.

**Objective 2: Enhance Community and Stakeholder Partnerships:** The Oasis Charter Schools will improve their business and community partnerships to assist students in their exploration of college and career readiness, ultimately providing businesses with the opportunity to preview potential workforce competency.

**3.2. Strategy 1:** Oasis Charter Schools will develop and maintain business collaborations and partnerships with the City of Cape Coral Economic Development Office, and other symbiotic organizations for the purpose of obtaining student internships and experiential learning.





# GOAL 3

## Community Engagement - Objectives 3, 4

**Objective 3: Increase Community Engagement:** The Oasis Charter Schools will increase the percentage of parents and guardians who agree that they are informed of their students' learning progress to a minimum of 85% by 2023.

**3.3. Strategy 1:** The entire Oasis Charter Schools K-12 system, including parents and guardians, will exclusively use the ParentSquare school-to-home, two-way communication platform as part of an administrative policy for direct communication and system transparency.

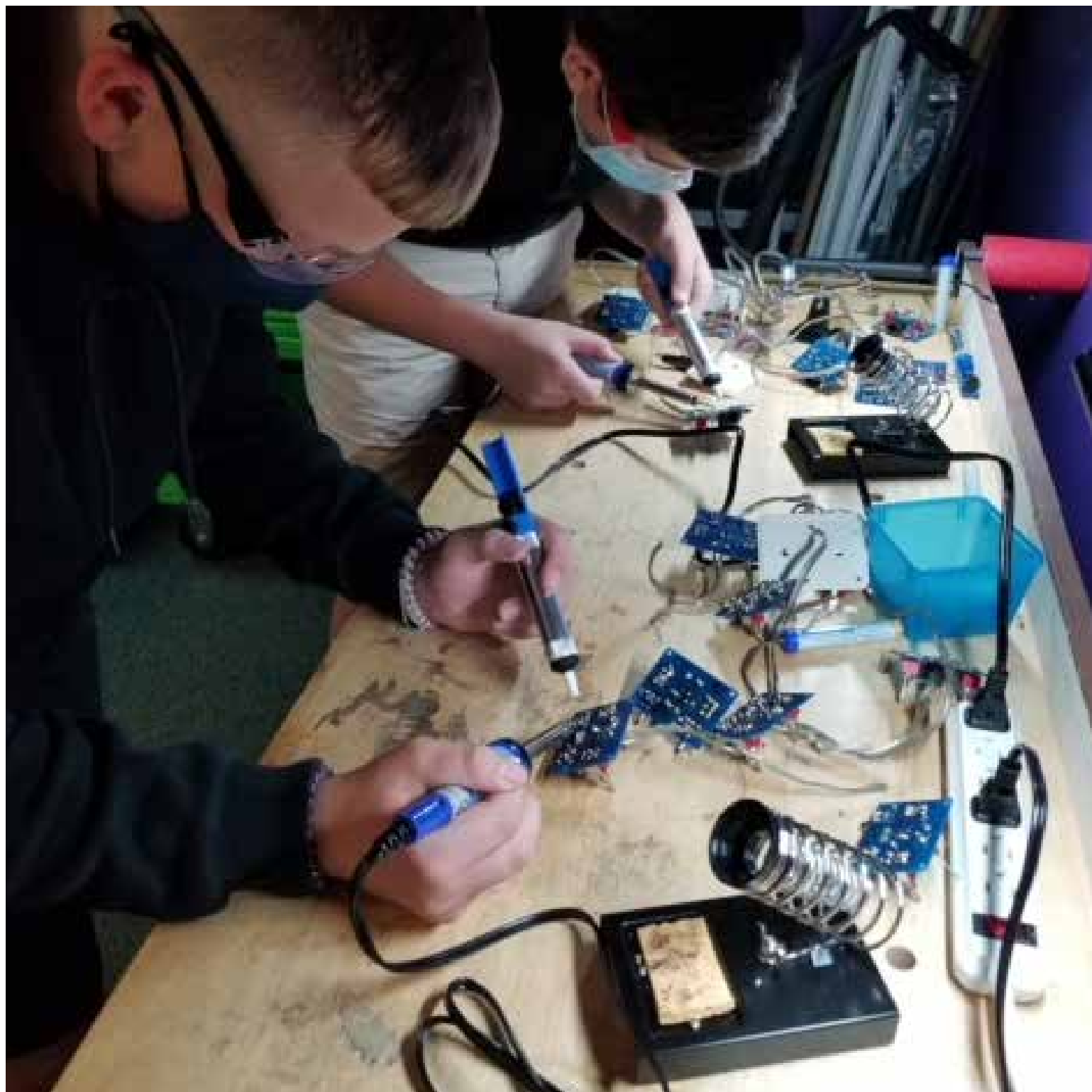
**Objective 4: Extended Governing Board Professional Development:** The Oasis Charter Schools will develop an orientation and mentoring program for new appointees, and senior board members, and require that all board members participate in annual professional development.

**3.4. Strategy 1:** Identify the professional expertise and credentials of all board members and align them with specific responsibilities or board committees that will capitalize on their experience.

**3.4. Strategy 2:** Require participation in annual governance training including workshops, seminars and/or online training for improved governing board cohesion and performance.











## START HERE AND GO EVERYWHERE.

The Oasis Charter Schools STEM INNOVATION program started in the Fall of 2020, first in the middle school, then moving onward to the high school and two elementaries. The initial focus was on STEM professional development for educators, eventually implementing core classes for students such as basic engineering, coding, robotics, marine engineering and cybersecurity. Building a repository of subject matter experts (SMEs) to assist OCS educators has also been a key component in the program's success because STEM learning will be imbedded in course curriculum throughout our K-12 school system. Additionally, implementing a MakerSpace learning lab for educators to learn “out of the box” methods of delivering STEM curriculum will also empower teachers to create and continuously innovate STEM learning modules.

### **Oasis Charter Schools - STEM Advisory Board 2021-2022**

Major Bobby Carbonell, Entrepreneurship

Dr. Terri Curran, CyberSecurity

Rep. Mike Giallambardo, District 77, Florida House

Ms. Honey Phillips, Environmental Science

Dr. Melissa Rodriguez Meehan, CSA Governing Board Member

Dr. Guido Minaya, CSA Governing Board Member

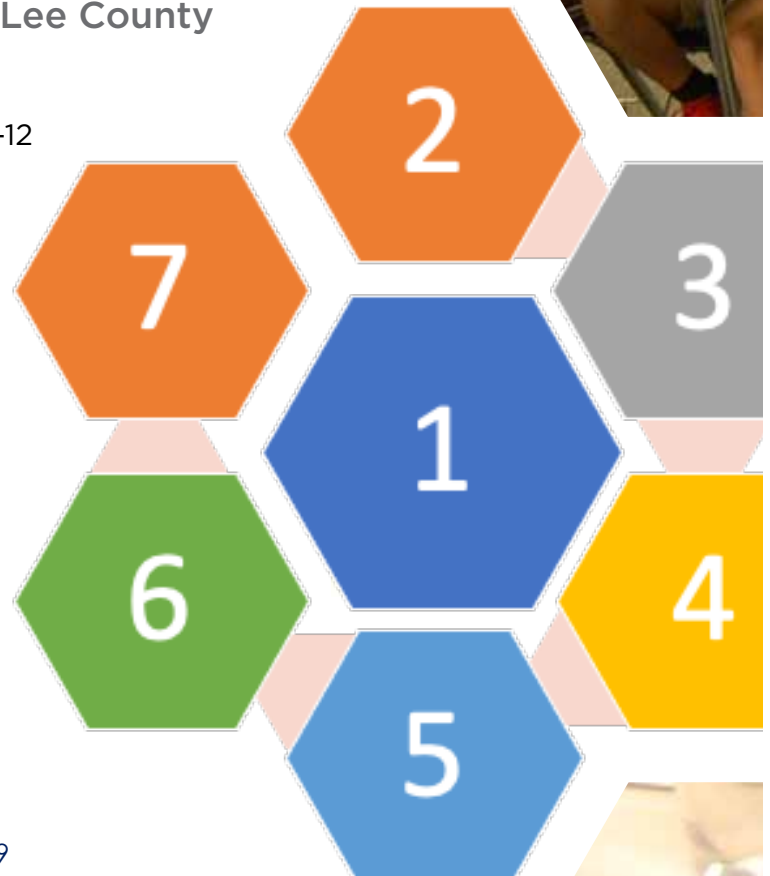
Dr. Kelley Severns, Engineering and Marine Science

Mr. C. Michael Toughill, Data Analysis

# PARENT SYSTEM SURVEY

Top Reasons Parents and Guardians choose  
Oasis Charter Schools over other Lee County  
School District schools:

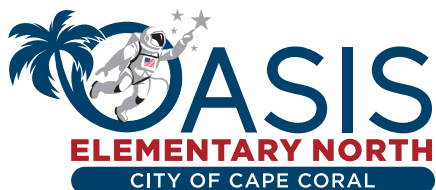
1. Students can matriculate from grades K-12
2. Curriculum creativity and specialization
3. Small system with a family feel
4. Self selection – the pursuit of a school of choice is evidence of a family's commitment to education
5. Teacher quality (highly trained, loyal)
6. School culture
7. Parent volunteer requirement







## CONTACT US



2817 SW 3rd Lane  
Cape Coral, FL 33991  
Tel. 239-283-4511  
Fax. 239-282-037



3415 Oasis Boulevard  
Cape Coral, FL 33914  
Tel. 239-542-1577  
Fax. 239-549-7662



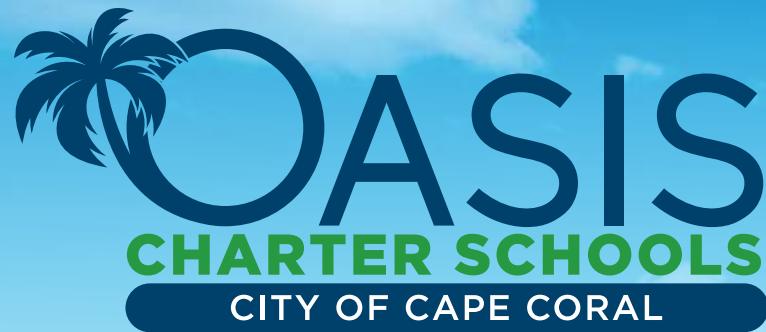
3507 Oasis Boulevard  
Cape Coral, FL 33914  
Tel. 239-945-1999  
Fax. 239-540-7677



3419 Oasis Boulevard  
Cape Coral, FL 33914  
Tel. 239-541-1167  
Fax. 239-541-1590







## STRATEGIC PLAN 2021-2023





# UNDERSTANDING THE BUDGET

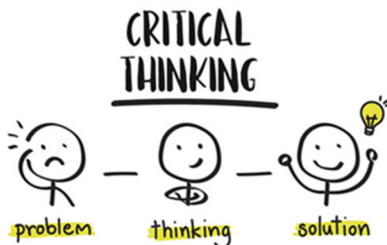
---

## OUR VISION – “Four Schools, One Vision”

Oasis Charter Schools believes that everyone can succeed in a nurturing and secure learning environment with support from diverse and meaningful community partnerships.

## OUR MISSION

Our mission is to create a K-12 system that educates students to be responsible, critical thinkers who are prepared to successfully compete in a dynamic, global workforce.



## UNIQUE ENVIRONMENT

Oasis Charter Schools provide unique learning environments and a community atmosphere where accountability, integrity, and collaboration is valued, and diverse perspectives are encouraged to promote overall student success.

## STUDENT ACHIEVEMENT

Our charter schools teach knowledge and cultural literacy within a rigorous curriculum that is relevant to students' needs, and stimulates their natural curiosity, imagination, and critical thinking.

Oasis Charter Schools believes student achievement is the result of high staff expectations, quality lessons, challenging curricula and differentiation in teaching and learning.

## COMMUNITY ENGAGEMENT

By developing meaningful partnerships in our communities, Oasis Charter Schools enriches both our students' socio-emotional well-being and academic life, which helps validate our reputation as a high performing school of choice.



# CAPE CORAL CHARTER SCHOOL AUTHORITY'S BUDGET PROCESS

The budgetary process is established in compliance with Florida Statutes, the School Board of Education Rules and Regulations, and the Cape Coral Charter School Authority's Financial Policies. Under the direction of the Superintendent & Budget Administrator, the Senior Budget Analyst initiates the budget development process through a collaborative effort involving many stakeholders including principals, school staff, internal operating departments, and various departments within the City of Cape Coral.

The Operating Budget is designed to carry out school operations in a thorough and efficient manner, maintain facilities, and honor obligations while meeting operation and educational plans. It is expected practice to make every effort to align expenditures with the revenues from the fiscal forecast or school projections; whichever is more conservative. In addition, building undesignated reserves for future use is taken into consideration. Indirect costs are provided by the Senior Budget Analyst and budgeted accordingly to match the cost allocation plan.

The budget development process is ongoing with major events throughout the year. The Cape Coral Charter School Authority's fiscal year runs from July 1<sup>st</sup> through June 30<sup>th</sup>. The following timelines are used as a general guideline in developing the budget:

## SEPTEMBER & OCTOBER

- Our Strategic Planning is an organizational management activity that is used to set priorities so that our schools can identify and build resources, strengthen operations, identify common goals, and assess and adjust the direction of our ever-changing environment.
- During the strategic planning process - every three years the Cape Coral Charter School Authority updates and further defines the existing plan at the Strategic Planning sessions. Each item is prioritized and incorporated into the budget based on the importance, timeline, and financial impact.

## NOVEMBER

- A Budget Kick-off Meeting is held in which the budget process is discussed, and important dates are released.
- Guidelines and Capital Asset Improvement Plans are released to the schools
- Capital Improvement Planning is an integral part of the annual budget process. All requests will be incorporated into budget submissions during the development stages.

## DECEMBER

- Capital Asset Improvement Plans are due to the Senior Budget Analyst for review
- Operating Expenditure Templates are Released
- Personnel will be compiled and released to the schools for any changes



## JANUARY

- The Senior Budget Analyst compiles the proposed budgets, including the incorporation of the Capital Asset Improvement Plans requests, narratives, and supporting documents for each school.
- Budget Review Meetings are scheduled with the Principals, the Superintendent, and Senior Budget Analyst to review budget requests. In addition, long-term plans and goals are discussed with the principals regarding their feasibility and effects on the financial stability of the Charter School Authority's system. Adjustments to the original submissions may be made during this meeting.

## FEBRUARY THROUGH APRIL

- The first Budget Workshop is held in April in which the Senior Budget Analyst prepares a budget presentation with the City's Budget Administrator to present to the Charter School board. Items in the presentation include:
  - Accomplishments/Challenges in Previous Year
  - Goals (Educational & Operational) for New Year
  - Enrollment Projections
  - Staffing Summary
  - Budget Summary
  - Budget Highlights

## APRIL & MAY

- Adjustments are made to the budget after the first budget workshop. If the need for a second workshop arises, it will occur during this time. Final adjustments are made after the final budget workshop for the presentation of the Tentative Operating Budget the following month.
- As additional information regarding enrollment, revenues, and school needs is communicated, the Proposed Budget is adjusted for further accuracy. The Senior Budget Analyst makes final adjustments to the Tentative Operating Budget.

## JUNE

- The Budget Administrator presents the Proposed/Tentative Operating Budget to the Charter School Authority's Governing Board for approval. If approved, the Senior Budget Analyst will roll the Tentative Budget into our financial system for operation on July 1st.

## SEPTEMBER

- The Charter School Authority's Proposed/Adopted Budget is incorporated into the City of Cape Coral's Budget Workshop(s)/Final Adoption and presented by the Budget Administrator to the City of Cape Coral Council.
- Upon adoption, all departments are responsible to maintain a balanced budget and are fiscally responsible for their budget accounts including personnel, operating, and capital outlay expenditures, and request appropriate transfers when necessary.

## FORECASTING STAFFING LEVELS

Staffing levels are based on the following assumptions:

- The Senior Budget Analyst will release a list of existing staffing levels by classification
- Each school performs a review of existing staffing levels to ensure adequate student coverage
- All positions and salary structures are reviewed
- Supplements/Add Pays are reviewed and approved to be incorporated into payroll costs
- Based on staffing, the Senior Budget Analyst calculates all payroll categories including overhead, which includes Workers Compensation, Life Insurance, Health Insurance, FRS, etc.

## BUDGET ADOPTION

The approval of the Operating Budget requires a majority affirmative vote of the quorum to approve the budget by the Charter School Authority's Governing Board. It represents the Board's position on the allocation of resources required to operate and appropriate the system of education and operations. In addition, the Charter School Authority's Operating Budget is adopted as part of a Resolution in a public hearing conducted by the City Council and incorporated into the City of Cape Coral's annual budget.

The budget approved by this Board shall be in the form consistent with the reporting requirements of The School Board of Lee County and shall be made available in the office of the Superintendent for public inspection at least ten (10) days prior to its adoption.

The Charter School Board public meeting for the final adoption of the proposed budget shall be held prior to the City's first public hearing as required for the adoption of the annual operating budget (F.S. 200.065).

The Governing Board places the responsibility of administering appropriations, once adopted, with the Superintendent. The Superintendent and or designee may consult with the Governing Board when major purchases are considered and shall keep the Governing Board informed as to problems or concerns as the appropriations are being implemented.

The budget is administered in the financial system established by the City of Cape Coral, Florida and approved by the Governing Board and adopted by the City of Cape Coral Council.



## BUDGET AMENDMENT

Budget Amendments are warranted when adjustments to the budget arise. Budgets may be amended at any time within a fiscal year or within 60-days following the end of the fiscal year.

The Adopted Budget may be amended as follows:

- No impact to bottom line
- The principal requests a line adjustment within a school site or a school function also known as a transfer of funds. These adjustments are allowed only within the same expenditure category lines and must be approved by the Superintendent
- Bottom line impact

The Governing Board may approve supplemental appropriations of revenues and expenditure that impact the overall budget bottom line. If this is done, adoption of an amended budget resolution must be presented, and the approval of the Governing Board is required.

## BUDGET MONITORING/CONTROL

The budget is monitored to track variances between actual and budgeted amounts. Budget to Actual Reports are available in the financial system to monitor availability of funding, as well as expenditures to date. Significant variances are reviewed and investigated to ensure accuracy. Adjustments are made to the budget for variances.

Accounting for encumbrances provides a means of controlling and monitoring the budget process. 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.

## BASIS OF ACCOUNTING

The Charter Schools are governmental fund type, and its activities are classified as General Fund for required financial reporting purposes. From a budget perspective, the Charter Schools are classified as an Enterprise Fund for the sole purpose that they are to be self-sustaining.

Many events and planning processes guide the development of the budget and budget process. The Charter Schools, 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 follow Generally Accepted Accounting Practices (GAAP) which provide the foundation for financial accounting and reporting. A uniform chart of accounts is followed for financial and budgetary reporting.

Below is a brief overview of the accounting structure for revenue and expenditure classifications in which the budget is developed. All components of the Chart of Accounts can be found in the appendices section of this document.

TYPE	EXAMPLE
<b>Fund/Org</b> - Identifies the Fund or School	<b>C43 - Oasis Elementary South</b>
<b>Division</b> - Identifies the Program or Department	<b>C5100 - Basic Instruction</b>
<b>Object</b> - Identifies the Activity Being Performed <b>Revenues begin with 4</b> <b>Expenditures begin with 5</b>	<b>435750 - FEFP</b> <b>552129 - Textbooks</b>
<b>Department</b> - Identifies General or Internal Fund	<b>C0</b>

Components above are combined to make up an organizational code, which is used in many of our forms, or Tyler input. Examples of an organizational code can be found below:

**Org:** C4305100.552129

**Long Account:** C43-C05100-552129-C0-00-000000-000-000-

## BUDGET ASSUMPTIONS

### 1. ENROLLMENT

Enrollment projections are used to prepare the proposed revenues for the upcoming school year. One of the major sources of revenue received from the State are the Florida Education Finance Program (FEFP) funds. These revenues are calculated by taking the number of students and multiplying it by the appropriate cost factor as established by Legislature to come up with the weighted full time equivalent (WFTE) count.

### 2. PERSONNEL

Personnel needs are reviewed annually to provide with the best quality education for them to reach their highest potential.

### 3. SALARY INCREASES

Salary increases will be incorporated as funding allows. Increases are typically calculated at the time payroll projections are created to have them available during budget discussions.

### 4. OPERATING EXPENSES

Operating expenses are budgeted at the same levels as previous year except for known changes. In addition, cost escalation factors are used when applicable. New programs are recommended for consideration and approved based on their contribution.



## REVENUES

Revenues are determined by fund, source, and appropriation. Revenue objects always begin with a four. The Cape Coral Charter School Authority's revenues, also known as sources, are broken down into the following categories:

### 1. INTERGOVERNMENTAL

Intergovernmental revenues consist of monies that flow from the federal government to state and local governments, and from state to local governments. They can include grants, shared taxes and contingent loans and advances. The following comprise our system's intergovernmental sources:

- Florida Education Finance Program (FEFP)  
Enrollment is a critical point in the budget process in which enrollment projections are used to prepare the proposed revenues for the upcoming school year. This funding, also known as the Florida Education Finance Program (FEFP) is one of the major revenues received from the State. Revenues are calculated by taking the number of students and multiplying this number by the appropriate cost factor established by Legislature to come up with the weighted full time equivalent (FTE) count. Enrollment projections are provided to the Senior Budget Analyst by the Principals and Information Specialists and budgeted accordingly.
- National School Lunch Program (NSLP)
- Florida Teachers Lead Program
- Title II-A
- AICE

### 2. PUBLIC EDUCATION CAPITAL OUTLAY – PECO

The Charter Schools receive funds from the Public Education Capital Outlay Fund (PECO). This is the second largest source of the Cape Coral Charter School Authority's revenues and is funded from the State. This Fixed Capital Outlay is provided to all Charter Schools in the State of Florida and must be based upon specific criteria set forth by the state under Florida Statutes, Section 1011.71(2).

### 3. CHARGES FOR SERVICES

Charges for Services are those revenues that are charged for activities such as student lunches and bus rentals, parking passes, and locker rentals. All fees are reviewed on an annual basis and updated accordingly.

### 4. MISCELLANEOUS REVENUE

All other revenues including short-term investment Income, contributions/donations, wellness payouts, safety reimbursements, returned check fees, vendor rebates, scrap sales, facility rentals, and lost and damaged book funds are captured in this category.

## 5. GENERAL FUND RESERVE

Policy states that we must strive to maintain an Unreserved Fund Balance in the Operating Fund equal to 5% of the annual operating expenditures.

### EXPENDITURE BUDGET ASSUMPTIONS

Operating expenses are budgeted using a zero-based budget approach, in addition to previous year actual performance with necessary modifications. Expenditures are categorized using the following object ranges:

Description	Object Range
Payroll	511110-529999
Operating	530000-559999
Capital Outlay	560000-569999
Debt Service	570000-579999
Reserves/Fund Balance	590000-599999



# FINANCIAL POLICIES

---



## CAPE CORAL CHARTER SCHOOL AUTHORITY FINANCIAL MANAGEMENT POLICIES

As stewards of public funds, the Cape Coral Charter School Authority (CCCSA) must ensure the proper handling of finances, utilize best practices, and deliver high quality services by providing an overarching outlook to guide the CCCSA, thereby preserving the integrity and financial sustainability of the organization.

The financial integrity and sustainability of the CCCSA is of utmost importance and adopting a set of financial management policies is a key element of this goal. The financial management principles and policies outlined in this document set forth the basic framework for the overall fiscal management of the CCCSA. This document contains financial policies that shall govern the CCCSA's financial management. Detailed policy direction is set forth in separate policy documents as described herein.

The financial management policies will be reviewed and updated as necessary but will be comprehensively evaluated at least every five years.

Background: The City of Cape Coral Charter School Authority was created by Ordinance 41-04 on April 12, 2004, for the purpose of operating and managing, on behalf of the City of Cape Coral, all charter schools for which a charter is held by the City. The powers, duties and responsibilities of the Authority are established in Chapter 26 of the City of Cape Coral Code of Ordinances and are exercised through the Cape Coral Charter School Authority Governing Board and its Charter School Authority Superintendent. The CCCSA is sponsored by Lee County School District and is subject to the financial accounting requirements of the Florida Department of Education Financial and Program Cost Accounting and Report for Florida Schools also known as the Red Book.

## BUDGET MANAGEMENT

**Policy #1** Structurally Balanced Budget. The CCCSA shall commit to and develop and maintain a structurally balanced budget, whereby current revenues equal current expenditures for the current and forecasted years, to support the high-quality services provided to students consistent with the needs of the CCCSA.

1. The CCCSA shall adopt a one-year budget pursuant to Florida Department of Education policy.
2. The CCCSA shall prepare a one-year budget and a two-year forecast.
3. Expenditures should be managed to create a positive cash balance (surplus) at the end of the fiscal year.

**Policy #2** Revenue estimates for annual budget purposes should be conservative.

- A. Charter School State Shared Revenue's should be budgeted at 99% of the State Department of Education estimates.
- B. Capital Outlay (PECO) funding shall be budgeted using estimates provided by the Florida Department Education.

**Policy #3** Charter School administration expenditures shall be budgeted in each school budget on a per student basis.

**Policy #4** The Charter School Authority will not fund ordinary and continuing charter school expenses with temporary or non-recurring revenue sources.

**Policy #5** The Cape Coral Charter School Authority shall develop policies and procedures for preparing the annual operating and capital budget, budget amendments, and transfer authority within each school's funds.

## OPERATING MANAGEMENT

**Policy #6** The Charter School Authority shall maintain insurance policies designed to adequately protect from loss due to property damage or liabilities of the Charter School in accordance with Lee County School Board limits. The Charter School Authority shall maintain General Liability, Property Liability, Public Officials Errors & Omissions, and School Board Legal Liability insurance with limits of \$3,000,000 and no deductible. The Charter School Authority will also maintain statutory Workers' Compensation and Employer's Liability, with a \$1,000,000 limit each and no deductible as well as Automobile Liability/Physical Damage insurance with a \$1,000,000 liability limit, zero deductible and a \$1,000 physical damage deductible.





**Policy #7** The Charter School Authority shall develop policies and procedures for the collection of any funds due to the Charter School Authority for any charges levied by the Authority for services provided by the Authority.

**Policy #8** The Cape Coral Charter School Authority recognizes uncollectible revenue at the time the funds are dishonored by the originator's financial institution. A collection letter is mailed within two (2) business days. After 30 days, collection efforts are considered to be exhausted. Any collectible greater than \$25.00 is referred to a designated collection agent and written off.

**Policy #9** Excess funds associated with the Cape Coral Charter School Authority Lunch Program that have a positive balance of less than \$5.00 may be receipted into the school lunch fund, where the school lunch program funds are maintained. If a positive balance greater than \$5.00 exists, the parent or guardian shall be notified by mail and given the opportunity of receiving a refund within 30 days. If no response is received within 90 days, the account will be closed and funds no longer available. Unclaimed balances will be transferred to the school lunch program where funds are maintained. These funds will be detailed for the City of Cape Coral and forwarded to the Florida Treasure Chest as part of unclaimed property reporting.

## **DEBT AND TREASURY MANAGEMENT**

**Policy #10** Pursuant to Chapter 26, the Charter School Authority shall request the issuance of debt through the City of Cape Coral.

**Policy #11** Pursuant to Chapter 26, Cape Coral Code of Ordinances, the Cape Coral Charter School Authority shall follow the City of Cape Coral's investment policy. The City of Cape Coral Director of Financial Services and the Cape Coral Charter School Authority's Superintendent are responsible for the oversight of investments.

## **ACCOUNTS MANAGEMENT & FINANCIAL PLANNING**

**Policy #12** Accounting systems shall be maintained in order to facilitate financial reporting in conformance with Generally Accepted Accounting Principles (GAAP) of the United States as promulgated by Government Accounting Standards Board (GASB). The Charter School Authority shall adhere to the Financial & Program Cost Accounting & Reporting for Florida Schools (The Red Book) promulgated by the Florida Department of Education.

**Policy #13** An annual financial audit shall be prepared in conformance with Florida state law and the Charter School Contracts approved by the Lee County School District.

**Policy #14** Financial systems shall be maintained in a manner that provides for the timely monitoring and reporting to the Lee County School District of assets, liabilities, expenditures, revenues, and performance metrics on a monthly and ongoing basis.



**Policy #15** The Cape Coral Charter School Authority shall prepare a six-year replacement program for books, laptop computers, furniture, and other long-lived assets funded by the Authority.

## **FUND DESIGNATIONS**

**Policy #16** A General Fund and Internal Funds shall be maintained in accordance with the Financial and Program Cost Accounting and Reporting for Florida Schools promulgated by the Florida Department of Education.

## **FUND BALANCE**

**Policy #17** The Charter School Authority shall maintain, at a minimum, an unassigned fund balance in its operating fund equal to 5% of the annual expenditures. (This was approved by the CS Governing Board on 4/9/19).

**Policy #18** Cape Coral Charter School Authority will have a Fund Balance Policy as follows:

### **A. DEFINITIONS**

**FUND BALANCE** - As defined by the Governmental Accounting, Auditing and Financial Reporting of the Government Finance Officers Association, fund balance is "The difference between assets and liabilities reported in a governmental fund."

**NON-SPENDABLE FUND BALANCE** – Amounts that are (a) not in spendable form or (b) legally or contractually required to be maintained intact. "Not in spendable form" includes items that are not expected to be converted to cash (such as inventories and prepaid amounts) and items such as the long-term amount of loans and notes receivable, as well as property acquired for resale. The corpus (or principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact.

**RESTRICTED FUND BALANCE** – Amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

**COMMITTED FUND BALANCE** – Amounts that can be used only for the specific purposes determined by a formal action of the CCCSA Board, the CCCSA's highest level of decision-making authority. Commitments may be changed or lifted only by the CCCSA taking the same formal action that imposed the constraint originally.

**ASSIGNED FUND BALANCE** – Portion that reflects a government's intended use of resources. Such intent has to be established by the Finance Director. Includes spendable fund balance



amounts established by management of the CCCSA that are intended to be used for specific purposes that are neither considered restricted nor committed.

**UNASSIGNED FUND BALANCE** – Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

**UNRESTRICTED FUND BALANCE** – The total of committed fund balance, assigned fund balance, and unassigned fund balance.

**RESERVATIONS OF FUND BALANCE** – Reserves established by CCCSA Governing Board (committed fund balance) or CCCSA management (assigned fund balance).

## **B. RESERVATIONS OF FUND BALANCE (GENERAL FUND)**

### **C. COMMITTED FUND BALANCE**

The Charter School Authority hereby establishes the following committed fund balance reserves in the General Fund:

- a. Textbooks - The Textbooks reserve fund balance is established to fund the replacement of textbooks every four years spreading the costs equally over time at 25% per year of the forecasted cost of textbooks at the time of replacement.
- b. Student laptop computer reserve – The school-by-school student laptop computer reserve fund balance is established to replace student laptop computers at each school every four years spreading the costs equally over time at 25% per year to ensure funds are available for the forecasted cost of student laptop computers at the time of replacement.
- c. Information Technology equipment reserve - The information technology equipment reserve fund balance is established to replace information technology at each school every seven years spreading the costs equally over time to ensure funds are available for the forecasted cost of information technology equipment at the time of replacement.
- d. Playground equipment - The playground equipment reserve fund balance is established to replace the playground equipment at the North and South Elementary Schools every ten years spreading the costs equally over time to ensure funds are available for the forecasted cost of playground equipment at the time of replacement.

#### **D. ASSIGNED FUND BALANCE**

The Charter School Authority hereby establishes the following assigned fund balance reserves in the General Fund:

Assignment to Subsequent Year's Budget - The subsequent year's budget fund balance reserve shall consist of any encumbrances owing and in process at fiscal year as well as a portion of existing unassigned and/or committed fund balance to be applied toward the use of one-time non-recurring expenditures, in the case of the use of unassigned fund balance, or the use of a committed fund balance reserve appropriated for its intended use.

**Policy #19** The Cape Coral Charter School Financial Policies shall be reviewed annually and approved annually as part of the budget approval process.





# GENERAL GUIDELINES

---



This section is intended to provide general guidelines and information on the major categories of the budget. The operation of an individual school/departments may vary slightly and to some extent, will dictate the way in which your budget is prepared. Detailed explanations must be provided to fairly assess the request as well as all line items should be submitted with detail in order to capture all expenditures appropriately.

The City of Cape Coral Charter School Authority follows the City of Cape Coral Financial Management Policies as adopted by City Council on June 13<sup>th</sup>, 2023 for revenue projections and for establishment of reserves.

## PERSONNEL SERVICES

Personnel needs are analyzed so that students are provided the best quality education while adhering to classroom size regulations. A list of current authorized positions are distributed by the Senior Budget Analyst and reviewed with the Principals to ensure classification accuracy and ample staff is in place to meet these needs. Any new positions must be authorized by the Superintendent and are presented to the Governing Board during the Budget Workshop process.

Principals are responsible for reviewing and confirming the assignment of authorized positions. In addition, it is the principal's responsibility to ensure all Add Pays/Special Add Pays are warranted. A complete list of Add Pays/Special Add Pays is distributed as part of the budget development process.

Every school will have maximum flexibility to re-evaluate current operations and propose adjustments to future staffing and service levels. Vacant positions represent an opportunity to combine the duties of two or more positions, modify relationships where management/staff ratios are unfavorable, or reassign staff.

Unfilled positions are currently projected to be budgeted at the minimum salary amount for their pay grade/step plan. If the department is expecting to fill a position with a higher salary than the minimum, the salary for that position should be adjusted to reflect the department's desired salary when the position is filled. It should be noted that if the position will not be filled for the entire fiscal year (July 1

through June 30), then the position should have a salary reflecting the amount of the time the position would be filled.

Existing personnel related costs (i.e. salaries, benefits, etc.) are computed by the Senior Budget Analyst based on current authorized staffing levels and known contract provisions. Proper coding of personnel is essential for both budgeting and cost reporting.

Salary increases are considered part of the personnel costs and are allocated when resources are available.

Expenses for overtime are not included in the projections. However, if overtime is required, each department will be required to calculate their own expense for overtime with justification as to why the request is being made. This should include total number of overtime hours and rate(s) of pay for each classification. All overtime must be approved by the Superintendent per policy.

Add Pays/Stipends are budgeted based on previous year's expenditures. Principals are required to review the list of Add Pays to ensure they are warranted and must notify the Senior Budget Analyst of any changes.

Pensions are budgeted based on information received from the Florida Retirement System.

The Senior Budget Analyst calculates personnel costs for those employees whose time is allocated across multiple locations. These include Administration, Information Technology, Transportation, Facilities Manager, Security, Social Worker, and the Registered School Nurse.

## **OPERATING EXPENDITURES**

Operating expense accounts should be budgeted by sub-ledger/program in order to meet budget operating guidelines. A list of object descriptions and sub-ledger/programs can be found in the appendices section of this booklet.

For each line item budgeted in each program, **a detailed description will be required**. For example, when requesting funding for textbooks you should include vendor, grade, subject, and quantity you expect to order.

Principals and/or operating departments will have discretion in budgeting variable operating costs, which are not mandated by contractual, legislative, or similar obligations. Fixed costs over which users have little control are not subject to modification in most cases and are provided by the Senior Budget Analyst.

Examples of fixed costs include:

- Rent/Lease Payments
- Maintenance Agreements
- Audit Service Contracts
- Utilities

## **COMPUTER EQUIPMENT**

The IT Staff will work with their Director and Principal to identify the needs and cost of equipment, software, and services that operate on the school's network, including service agreements. All parties



are to keep open communication to ensure budgets can accommodate the expense. This allows us to clearly capture these costs, engage our IT staff in the budget process, as well as determine reasonable specifications for computer replacements and enhancements. A list of computer equipment to be replaced is maintained by IT and refreshed on a life expectancy rotation.

Software – A list of current software will be compiled for Principals to review. All software should be reviewed, and quotes provided to capture any price increases during the budget process. All software should be identified in the Maintenance portion of the Capital Asset Plan to capture these costs.

Printers – Departments have the option to consider replacing printers that are over five years old and/or have had maintenance problems. IT will assist in evaluating the condition of the equipment. IT should also be consulted in the event additional printers are needed, as there may be additional costs involved to accommodate the network requirements.

Additionally, IT should be consulted if any moves or configurations of workspace are anticipated as the cost of relocating data and phone lines should be in the budget.

## **CAPITAL OUTLAY**

Upon the initial Budget Kickoff, the Senior Budget Analyst releases the Five (5) Year Capital Asset Improvement Program to all Principals and operating departments for completion. The purpose of the Capital Asset Improvement Program is to govern all expected capital improvement projects and capital items on replacement schedule.

Capital equipment is defined as an item that have a cost of \$5,000 or more. While capital outlay should be included in the Capital Asset Plan, any equipment proposals less than \$5,000 should be identified and included on the appropriate operating expenditure account. All equipment proposals should be supported by a reasonably thorough cost analysis to establish a true cost estimate.

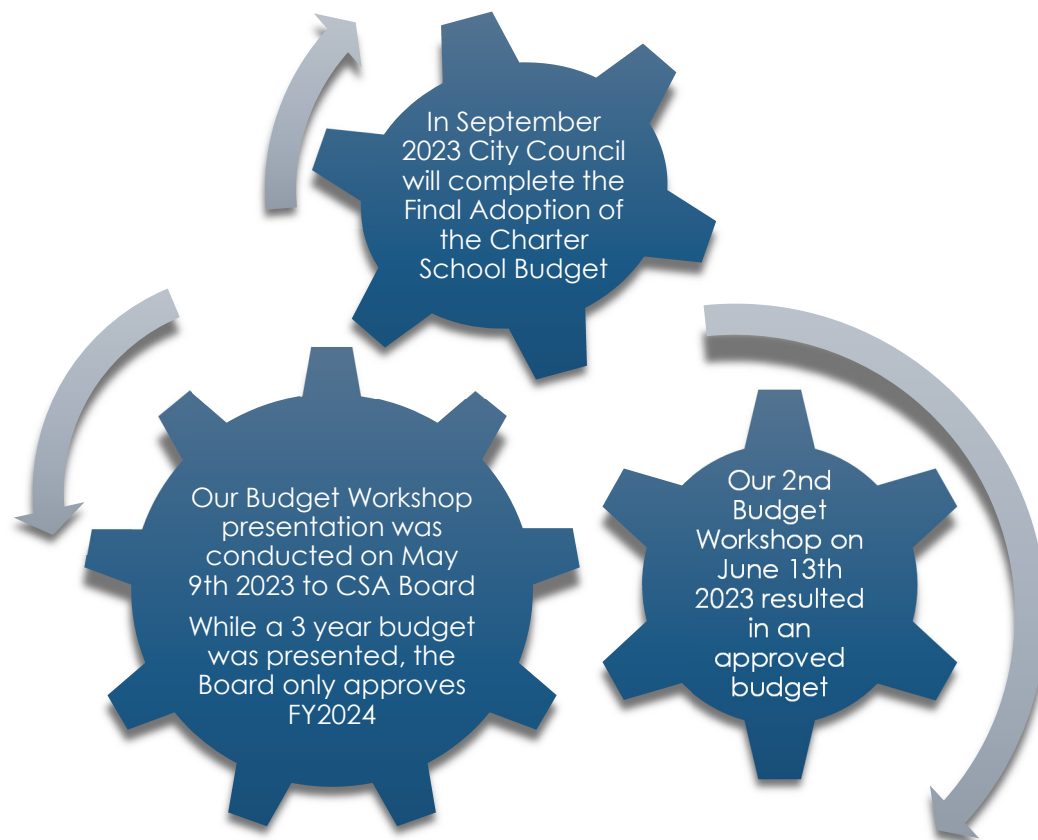
A Facility Maintenance sheet is included in the Capital Asset Improvement Program and should be used to identify maintenance associated with a capital asset. For example, this would include the maintenance on a fire suppression system, painting an exterior building, maintenance plan on an air conditioning unit, etc.

As previously noted, Capital Asset Planning is an integral part of the annual budget and follow the same approval process as the operating budget. While we try to fund all requests, it is often challenging to do so with the level of our resources and if necessary, capital expenditures will be prioritized and adjusted. It is important that all capital requests be included in the budget submissions using a capital object.



# BUDGET SUMMARY & HIGHLIGHTS

---



The FY 2024 - FY 2026 Proposed Operating Budget was prepared by the Charter School Administration and the City of Cape Coral's Budget Administration with the involvement of the school principals and internal departments.

The budget serves as a financial and operational plan that demonstrates how the system intends to allocate its resources. The budget process is subject to continuous improvement as our system strives to meet the needs of students and the ever-changing environment. All those involved are dedicated to ensuring that all available resources are used effectively to benefit our student population, staff members, and enhance programs through continuous enrichment, as well as support our staff members.

The total FY 2024 Adopted Operating Budget of \$33,644,608 supports the four individual schools, as well as the Authority's Administration functions respectively. This represents an increase of 2.30% over the previous year's Adopted Operating Budget of \$32,886,765.



## Summary of FY 2024 Adopted Operating Budget:

REVENUE SOURCES		EXPENDITURE SOURCES	
Playground Committed Fund Balance	\$ 800,000	Playground Committed Reserve Balance	\$ 800,000
Student Laptop Committed Fund Balance	1,492,500	Student Laptop Committed Reserve Balance	1,492,500
Textbooks Committed Fund Balance	800,000	Textbooks Committed Reserve Balance	800,000
IT Committed Fund Balance	1,833,000	IT Committed Reserve Balance	1,833,000
Unassigned Fund Balance	8,435,849	Unassigned Reserve Balance	8,460,701
<b>Total Balance Forward:</b>	<b>\$ 13,361,349</b>	<b>Total Reserves:</b>	<b>\$ 13,386,201</b>
Intergovernmental	\$ 27,524,735	Personnel Services	\$ 23,181,235
Capital Outlay (PECO)	1,779,170	Operating	8,525,602
ESSERS III	3,006,321	Capital Outlay	174,151
Charges for Services	1,014,255	Debt Service	1,738,768
Miscellaneous	233,607		
Transfers In	86,520		
<b>Total By Category:</b>	<b>\$ 33,644,608</b>	<b>Total By Category:</b>	<b>\$ 33,619,756</b>
<b>Total Sources:</b>	<b>\$ 47,005,957</b>	<b>Total Uses:</b>	<b>\$ 47,005,957</b>



# ENROLLMENT



As a Municipal Charter School, our major revenue source is Florida Education Finance Program (FEFP). This program provides funding based on a weighted average of student enrollment; for this reason, it is important to maximize the number of students enrolled in our system while adhering to class size limitations imposed by the State of Florida.

In FY 2024, we added two classrooms at Oasis Elementary North in our new portables and have 100% enrollment numbers for Oasis High School. We are beyond excited for our expected growth in the upcoming school year.

With the closing of the Voluntary Pre-Kindergarten Programs (VPK) in FY 2018-2019, enrollment numbers have reached full capacity at both Oasis Elementary North, (formerly known as Christa McAuliffe) and Oasis Elementary South. The Middle School has done an excellent job in maintaining enrollment numbers but remained slightly under target last fiscal year. The high school continues to seek offerings in sports programs, academics, and certifications to foster growth. Of the 282 students promoted from the 8<sup>th</sup> grade, a total of 227 or 80.50% have committed to attend Oasis High School compared to 189 or 72% in FY 2021.

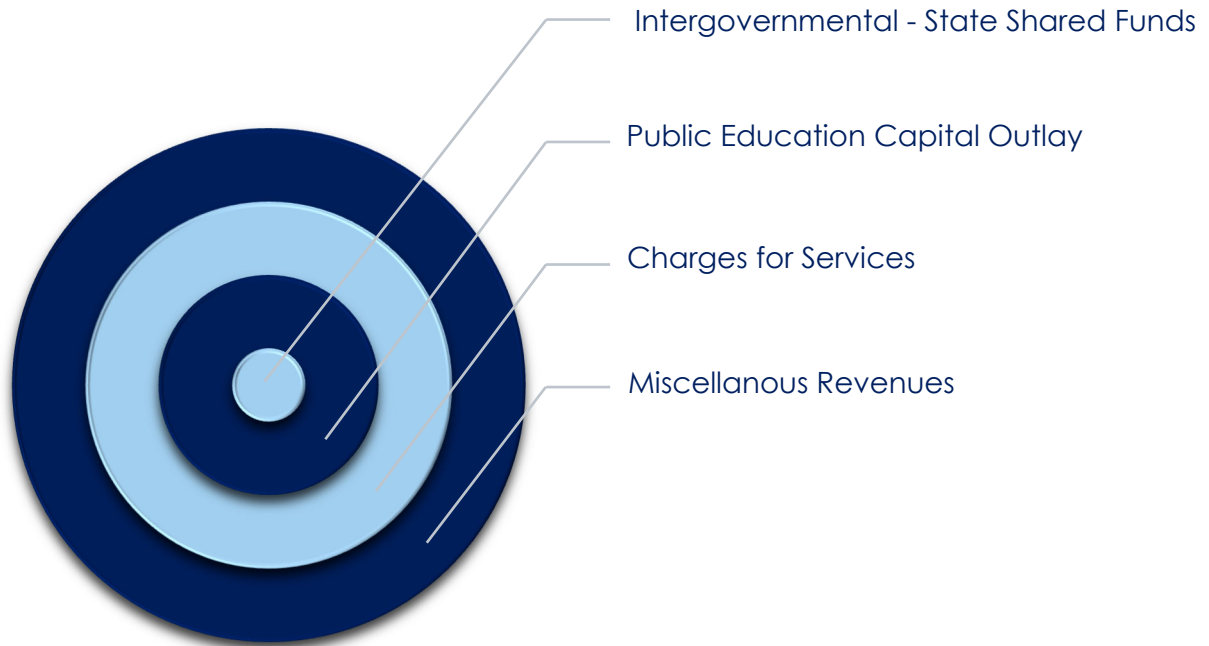
After the adding the two classrooms at Oasis Elementary North, any additional future growth would require additional facilities and/or future expansion.

Expected enrollment count in FY 2024 below:

School	FY 2023 Adopted	FY 2023 3rd Quarter	FY 2024 Proposed
Oasis Elementary North	772.00	769.90	812.00
Oasis Elementary South	871.00	872.56	871.00
Oasis Middle School	840.00	822.55	840.00
Oasis High School	795.00	757.84	810.00
	3,278.00	3,222.85	3,333.00

# REVENUES

---



The Charter Schools rely on limited revenue sources to finance education, operations, and construction activities. These sources include Intergovernmental (State Shared funds), Public Education Capital Outlay, Charges for Services, and Miscellaneous Revenues.

While there are several methods for forecasting revenues, most of the projections presented in the FY 2024 – FY 2026 budgets are based upon the use of trend analysis and expert judgment. Although some basic assumptions are being made, each revenue source has been examined to ensure the specific factors that influence it have been recognized and utilized. Trend analysis relies on historical data to project the future. For example, revenues associated with enrollment may be found to have increased an average of three percent annually for the last five years in constant dollars. Trend analysis would extend the three percent growth rate into the future. However, with the schools being at full capacity this year, we are budgeting revenue at full enrollment for future years. Expert judgment may rely on information provided by the Department of Education or the Lee County School District. For instance, the full-time equivalent allowance may increase or decrease beyond levels seen in past years.

All major revenue categories (State Shared Revenues) are budgeted at 99% in accordance with the City of Cape Coral Financial Management Policies. The major revenue sources are primarily funded through the Florida Education Funding Program (FEFP) and the Public Education Capital Outlay (PECO) Fund. Both programs provide funding based on student enrollment.

The Florida Education Finance Program (FEFP) was budgeted at \$26,316,617 based on the outcome of the FY 2024 Legislature. It should be noted that there are several components embedded into the

weighted average of a full-time equivalent student such as Digital Classroom, ESE, Safe Schools, Reading Allocations, etc. In addition, the Safe School allocation is fully expended to offset the City of Cape Coral School Resource Officers and the Charter School's Security Guard.

Beginning in fiscal year 2019-2020, Public Education Capital Outlay (PECO) funding is comprised of state funds when such funds are appropriated in the General Appropriations Act and revenue resulting from the discretionary millage authorized in s. 1011.71 (2) if the amount of state funds appropriated for charter school capital outlay in any fiscal year is less than the average charter school capital outlay funds per unweighted full-time equivalent student, multiplied by the estimated number of charter school students for the applicable fiscal year, and adjusted by changes in the Consumer Price Index issued by the U.S. Department of Labor from the previous fiscal year. In FY 2024, this funding has moved from being issued through the state to being issued from Lee County.

Revenue by Category - Sources	FY 2022 ACTUALS	FY 2023 ADOPTED	FY 2023 AMENDED	FY 2024 ADOPTED	FY 2025 FORECAST	FY 2026 FORECAST
Playground Committed Fund Balance	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ 800,000
Student Laptop Committed Fund Balance	-	-	-	1,492,500	1,492,500	1,492,500
Textbooks Committed Fund Balance	-	-	-	800,000	800,000	800,000
IT Committed Fund Balance	-	-	-	1,833,000	1,833,000	1,833,000
Unassigned Fund Balance	-	11,651,044	11,651,044	8,435,849	8,460,701	8,460,701
<b>Total Balance Forward:</b>	<b>\$ -</b>	<b>\$ 11,651,044</b>	<b>\$ 11,651,044</b>	<b>\$ 13,361,349</b>	<b>\$ 13,386,201</b>	<b>\$ 13,386,201</b>
Intergovernmental	\$ 1,833,677	\$ 5,220,752	\$ 5,631,196	\$ 3,610,103	\$ 509,961	\$ 515,060
Capital Outlay (PECO)	25,958,157	26,218,908	26,354,232	28,700,123	29,652,431	30,364,317
Charges for Services	957,885	1,158,500	1,158,500	1,014,255	1,043,956	1,074,548
Miscellaneous	330,252	204,605	210,605	233,607	261,988	283,024
Transfers In	73,312	84,000	84,000	86,520	89,116	91,789
<b>Total Revenues:</b>	<b>\$ 29,153,285</b>	<b>\$ 32,886,765</b>	<b>\$ 33,438,533</b>	<b>\$ 33,644,608</b>	<b>\$ 31,557,452</b>	<b>\$ 32,328,738</b>
<b>Total Sources:</b>	<b>\$ 29,153,285</b>	<b>\$ 44,537,809</b>	<b>\$ 45,089,577</b>	<b>\$ 47,005,957</b>	<b>\$ 44,943,653</b>	<b>\$ 45,714,939</b>



## INTERGOVERNMENTAL REVENUE

---

Intergovernmental revenue consists of monies that flow from the federal government to state and local governments, and from state to local governments. They can include grants, shared taxes and contingent loans and advances. The following revenues comprise our system's intergovernmental sources:

### Florida Education Finance Program (FEFP)

In 1973, the Florida Legislature enacted the Florida Education Finance Program (FEFP) as its method for funding public education. This would guarantee to each student the availability of programs and services appropriate to his or her educational needs which are substantially equal to that available to any similar student notwithstanding geographic differences and varying local economic factors. Although this program has changed over the years, FEFP is known as a national model for funding fairness and equity in education.

FEFP Funding combines state funds, primarily generated from sales tax revenue, and local funds, generated from property tax revenue. FEFP is the centerpiece of the total funding but there are many components or allocations in which the funding is given. For example, dollars may include an allocation for: ESE, Safe Schools, Instructional Materials, Library Materials, High-Cost Science, K-12 Reading, Student Transportation, and Digital Classrooms.

The primary basis for education funding is student enrollment; therefore, it is important to maximize the number of students enrolled in our system while adhering to class size limitations imposed by the State of Florida. One full time equivalent (FTE) represents the hours of instruction provided to those students. In grades K-3, students must receive 720 hours of instruction (20 hours per week; 4 hours per day) to equal one FTE. Student's grades 4-12 must receive 900 hours of instruction (25 hours per week; 5 hours per day) to equal one FTE. 900 is the maximum number of hours that will be funded per student for the school year. Once the school year begins, FTE is revised by actual counts of students in October and February.

The Base Student Allocation (BSA) is the amount of money allocated to each FTE enrolled. For budgeting purposes, we use the previous year's BSA and adjust it based on the result of Legislative Sessions. According to the General Appropriations Act, the base student allocation will increase by \$405.00 and average total funds per student to \$8,648. This is the highest amount per-student funding in Florida history. Please note: the funding per school will vary based off weighted FTE.

As required by the Department of Education, the Charter Schools provide student population projections to The School Board of Lee County. This projection is provided prior to the legislative session where the education budget and requirements are determined.

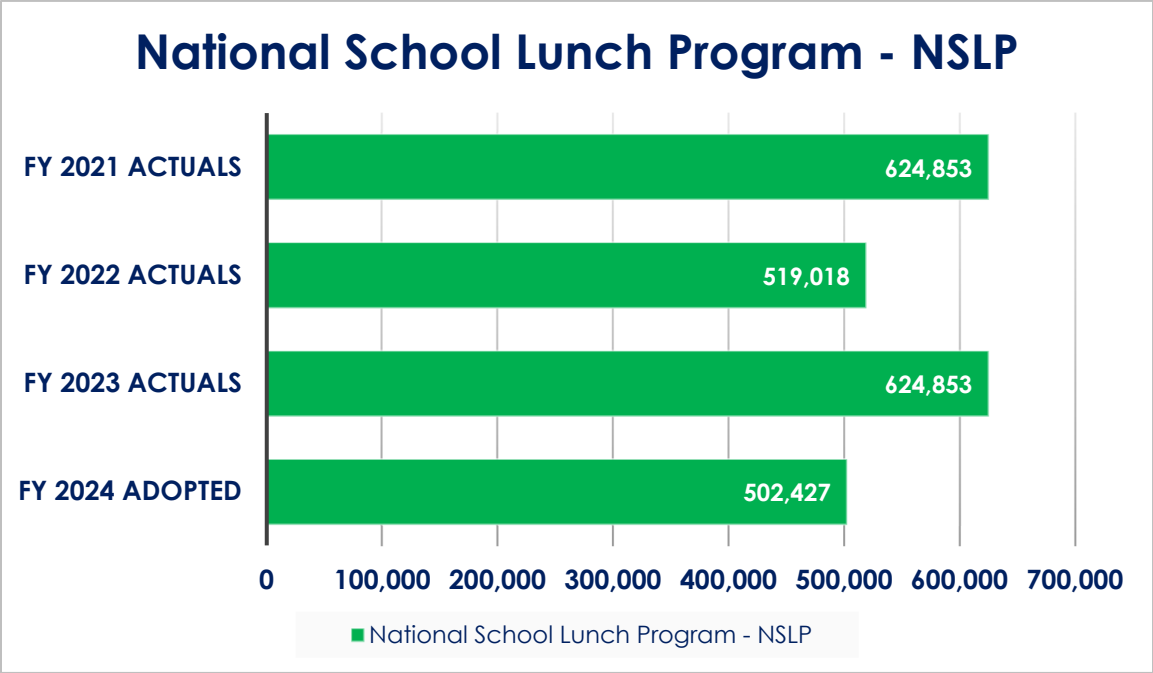
## Major Components of FEFP



**National School Lunch Program**

In FY 2024, a total of 1,012 or 31.49% of our students qualify for free lunch and 155 or 4.82% of our students qualify for reduced benefits.

The Food Services Department continues to offer healthy selections while remaining in compliance with dietary standards. Due to the increased costs of goods and increased personnel costs, we must continue to monitor revenues closely as this program is not meant to be subsidized.



**Florida Teacher’s Classroom Supply Assistance Program**

The Florida Teacher’s Classroom Supply Assistance Program (F.S. 1012.71), also known as Teacher Lead Supply, is an allocation to be used by full-time classroom teachers, guidance counselors, and media specialists for the reimbursement of instructional materials and supplies for use in teaching students. Funding for this program has not been announced and we have budgeted eligible employees to receive a total of \$340 for materials.

Teachers must sign a form acknowledging that the funds are for the sole purpose of purchasing classroom materials and supplies. In addition, they must submit original receipt documentation to their respective schools for record retention for a period of four years.

**ESEA Title II-A**

Title II-A is administered by the Department of Grants and Program Development within the Lee County School District. ESEA Title II-A is a federal-through-state grant which provides funding for teacher and principal professional development activities. Each school is allocated an amount based on student enrollment on the tenth day or twelfth day of school.

Eligible staff members are principals, assistant principals, and instructional staff, such as teachers and educational paraprofessionals and cannot be used to pay for training non-instructional support staff or non-employees. Training must support a core subject such as English, history, foreign languages, etc.

Schools must submit a project plan outlining the proposed use of grant funds and can only be used for such unless amended and approved by the Lee County School District. Beginning in FY 2021, guidelines have changed.

Title II funds are approved based on the following considerations:

- To increase student achievement with challenging state academic standards
- To improve the quality and effectiveness of teachers, principals, and other school leaders
- To increase the number of teachers, principals, and school leaders who are effective in improving student achievement
- Provide low-income and minority students greater access to effective teachers, principals, and other school leaders

Unallowable expenses include:

- Pre-award costs
- Gift cards
- Consultant contracts in excess of \$3,000 per day
- Incentives such as plaques, trophies, stickers, t-shirts, etc.
- Entertainment
- Overnight field trips
- Meals, refreshments, or snacks
- Out-of-state travel
- Marketing/advertising
- Game systems and cartridges
- End of year celebrations, parties, or socials

The FY 2024 Title II plans have been submitted and allocations are still pending approval.

#### **Title IV – Student Support and Academic Enrichment (SSAE)**

Every Student Succeeds Act (ESSA) includes a block grant program known as Student Support and Academic Enrichment Grants (SSAEG) under Title IV Part A. This grant authorizes activities in three broad areas:

- Providing all students with access to a well-rounded education
- Improving school conditions for student learnings to support safe and healthy students
- Improving the use of technology in order to advance digital literacy of all students

Each of our schools have submitted applications identifying the scope of work/tasks related to the specific areas above. While we don't know what FY 2024 allocations will be, we have budgeted at the same funding level as the previous year. The FY 2024 budget will be adjusted based on actual funding announced through the formal budget amendment process.

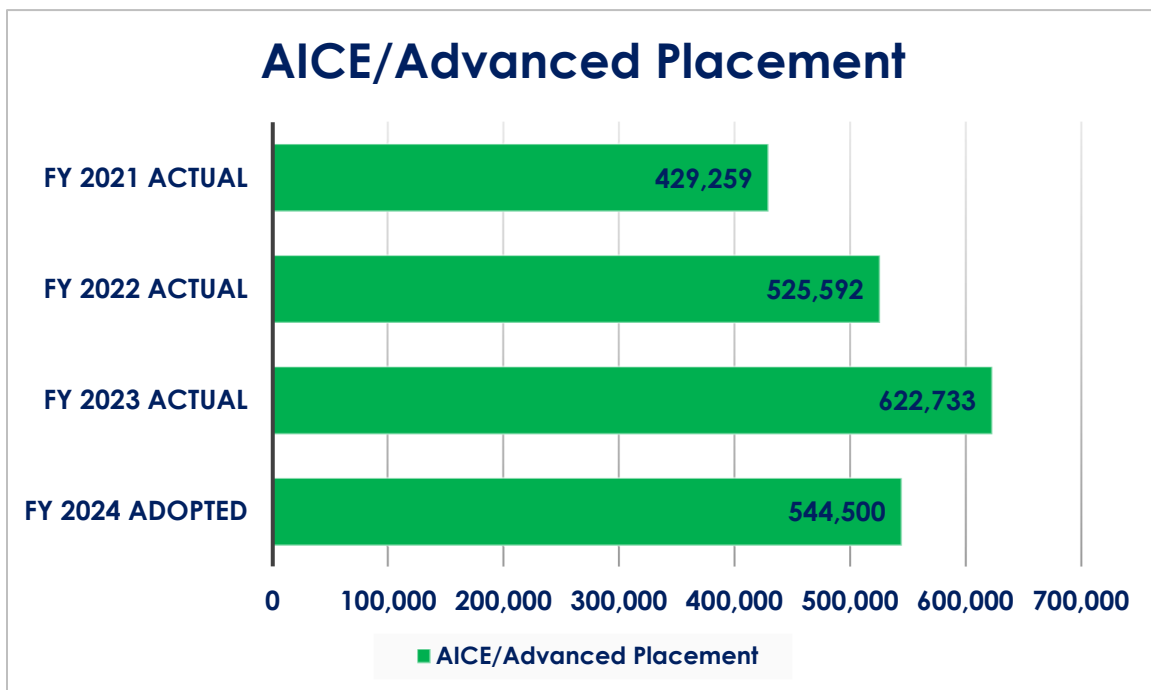


## Cambridge Advanced International Certificate of Education (AICE)/Advanced Placement AP

The Advanced International Certificate of Education Program is an international curriculum and examination program. Florida's public colleges and universities provide college credit for successfully passed exams. This program allows students to earn an advanced diploma to boost their college application. Students could potentially get college credit or place out of introduction courses as a freshman. An AICE diploma also qualifies students for the Florida Bright Futures Scholarship.

The difference between the AICE and Advanced Placement Program (AP) is that AP provides college credit for completed AP exams, and AICE provides the opportunity to earn an international diploma.

Since inception, the AICE and Advanced Placement Programs have become one of the High School's most sought-after programs. Revenues have significantly increased year-to-year; however, in FY 2020, we had seen an unanticipated decline in revenues. School staff associates this with the number of diplomas earned as well as the number of student's passing classes and the number of diplomas earned.



## PUBLIC EDUCATION CAPITAL OUTLAY (PECO)

Public Education Capital Outlay (PECO) funding is the second largest source of the Cape Coral Charter School Authority's revenues and is funded from the State. The Charter Schools PECO funding is based on estimated available revenues and can change at any time.

Charter school capital outlay funding for the FY 2023-24 was appropriated at \$202,204,900 for 692 eligible charter schools and consists of state funds only. While this funding source was presented using an estimate of \$1,779,170 or 99% of anticipated funds, the total allocation for our system was announced that the funds will no longer be disbursed through the state and will be issued through Lee County.

Section 1013.62, Florida Statutes (F.S.), establishes the eligibility criteria for charter school capital outlay funding, specifies the purposes for which funds may be expended, and directs the Commissioner of Education to establish procedures for the approval of capital outlay plans. Capital outlay plans are completed by the Superintendent based on these criteria and submitted to the Florida Department of Education.

### **Eligibility Criteria to Receive Charter School Capital Outlay Funds, Section 1011.71(2).**

To be eligible to receive capital outlay funds, a charter school must meet **at least one** of the following criteria:

- Have been in operation for two or more years
- Be governed by a governing board established in the state for two or more years that operates both charter schools and conversion charter schools within the state
- Be an expanded feeder chain of a charter school within the same school district that is currently receiving charter school capital outlay funds
- Have been accredited by a regional accrediting association as defined by State Board of Education rule
- Serve students in facilities that are provided by a business partner for a charter school-in-the-workplace pursuant to section 1002.33(15)(b), F.S.
- Be operated by a hope operator pursuant to section 1002.333, F.S.

In addition to the above criteria, a charter school must meet **all** the following criteria to receive capital outlay funds:

- Have an annual audit that does not reveal any of the financial emergency conditions provided in section 218.503(1), F.S., for the most recent fiscal year for which such audit results are available
- Have satisfactory student achievement based on state accountability standards applicable to the charter school
- Have received final approval from its sponsor pursuant to section 1002.33, F.S., for operation during that fiscal year
- Serve students in facilities that are not provided by the charter school's sponsor (an educational facility that is included in the Florida Inventory of School Houses (FISH) would not be eligible)

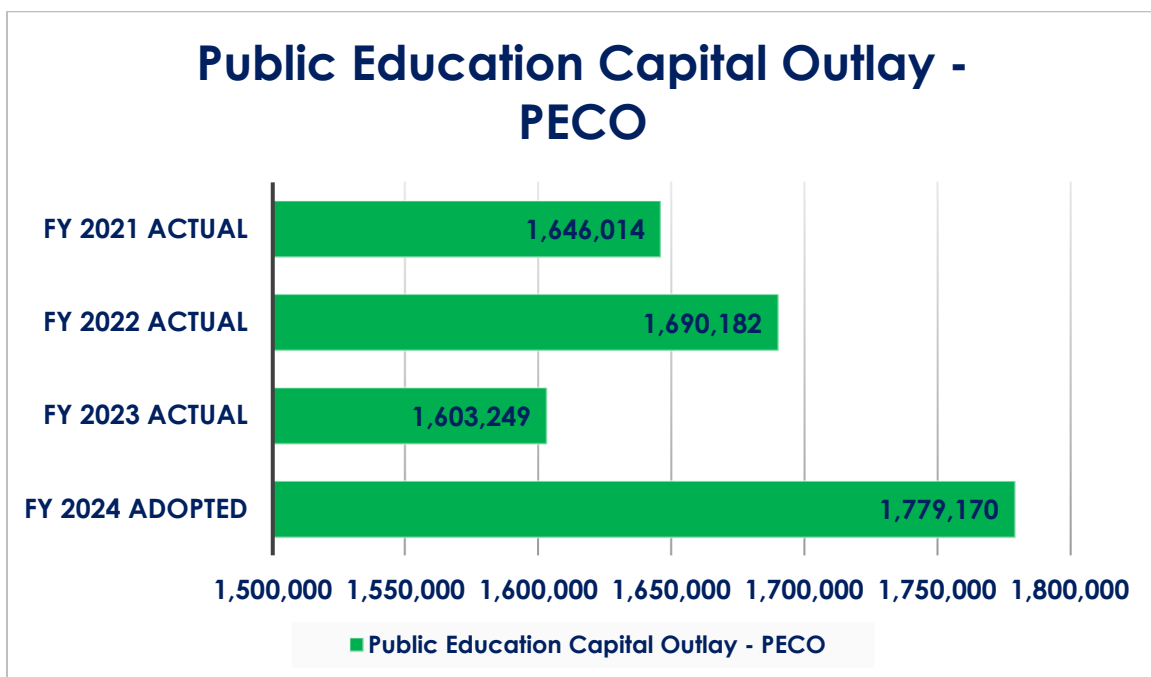
### **Authorized Purposes for the Use of Charter School Capital Outlay Funds, Sect. 1013.62(4), F.S.**

A charter school's governing body may use charter school capital outlay funds for the following purposes:

- Purchase of real property
- The construction of school facilities
- The purchase, lease-purchase, or lease of permanent or relocatable school facilities
- The purchase of vehicles to transport students to and from the charter school
- The renovation, repair and/or maintenance of school facilities that the charter school owns or is purchasing through a lease-purchase or long-term lease of five years or longer
- The payment of the cost of premiums for property and casualty insurance necessary to insure the school facilities

- The purchase, lease-purchase, or lease of driver's education vehicles; motor vehicles used for maintenance or operation of plants and equipment, security vehicles; or vehicles used in storing or distributing materials and equipment
- The purchase, lease-purchase or lease of computer and device hardware and operating system software necessary for gaining access to or enhancing the use of electronic and digital instructional content and resources; and enterprise resource software applications that are classified as capital assets in accordance with definitions of the Governmental Accounting Standards Board. The software application must have a useful life of at least five years and be used to support school-wide administration or state-mandated reporting requirements. Enterprise resource software may be acquired by annual license fees, maintenance fees or lease agreement
- The payment of the cost of the opening day collection for the library media center of a new school

The Public Education Capital Outlay (PECO) dollars are used to offset the debt service on the Charter School buildings which is projected at \$1,500,000 in FY 2024.



## CHARGES FOR SERVICES

Charges for Services are those revenues that are charged for activities such as student lunches, bus rentals, parking passes, and locker rentals. All fees charged are reviewed on an annual basis and updated accordingly. These costs are reviewed annually to ensure that we are capturing costs as accurately as possible. Increases to revenues in this category are primarily associated with Student Lunch Service Charges.

# MISCELLANEOUS REVENUE



We are expecting to receive \$233,607 in miscellaneous revenue in the upcoming year. With budgeting at 99%, we have increased the budgeted amount to reflect closer to what is received. In FY 2023, we received \$231,376 with a budget of \$204,605 which is \$26,771 increase.

## Coronavirus Aid, Relief, and Economic Security (CARES) Act

Congress set aside approximately \$13.2 billion of the \$30.75 billion allotted to the Education Stabilization Fund through the Coronavirus Aid Relief, and Economic Security (CARES) Act for the Elementary and Secondary School Emergency Relief Fund (ESSER). In March 2020, these grants were awarded to State educational agencies for the purpose of providing local educational agencies (LEA's), including charter schools with emergency relief funds to address the impact that COVID-19 has had.

In FY 2024, ESSERIII must be spent and submitted to Lee County by 6/30/2024 which is the end of the fiscal year. At this time, this is the final ESSER funds that we are expected to receive.

School	Total Award Amount
Oasis Elementary South	\$1,673,683
Oasis Elementary North	\$1,476,167
Oasis Middle School	\$1,371,790
Oasis High School	\$1,316,690
Total	\$5,838,330



# EXPENDITURES

The FY 2024-2026 Adopted Operating Budget is \$33,619,756 and includes \$23,181,235 in Personnel expenditures, \$8,525,602 in Operating expenditures, \$174,151 in Capital Outlay, \$1,738,768 in Debt Service.

The following table provides a summary of the budget on an expenditure category basis for all schools respectively:

Expense by Category - Uses	FY 2022 ACTUALS	FY 2023 ADOPTED	FY 2023 AMENDED	FY 2024 ADOPTED	FY 2025 FORECAST	FY 2026 FORECAST
Playground Committed Fund Balance	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ 800,000
Student Laptop Committed Fund Balance	-	-	-	1,492,500	1,492,500	1,492,500
Textbooks Committed Fund Balance	-	-	-	800,000	800,000	800,000
IT Committed Fund Balance	-	-	-	1,833,000	1,833,000	1,833,000
Unassigned Fund Balance	-	11,713,675	11,713,675	8,460,701	8,460,701	8,460,701
<b>Total Balance Forward:</b>	<b>\$ -</b>	<b>\$ 11,713,675.00</b>	<b>\$ 11,713,675.00</b>	<b>\$ 13,386,201.00</b>	<b>\$ 13,386,201.00</b>	<b>\$ 13,386,201.00</b>
Personnel	\$ 19,550,873	\$ 21,185,780	\$ 21,510,122	\$ 23,181,235	\$ 23,052,359	\$ 23,651,442
Operating	7,549,021	10,877,206	9,609,887	8,525,602	6,593,093	6,752,152
Capital	501,665	761,148	755,893	174,151	173,232	186,376
Debt Service	1,541,579	-	1,500,000	1,738,768	1,738,768	1,738,768
<b>Total Expenditures:</b>	<b>\$ 29,143,138</b>	<b>\$ 32,824,134</b>	<b>\$ 33,375,902</b>	<b>\$ 33,619,756</b>	<b>\$ 31,557,452</b>	<b>\$ 32,328,738</b>
<b>Total Uses:</b>	<b>\$ 29,143,138</b>	<b>\$ 44,537,809</b>	<b>\$ 45,089,577</b>	<b>\$ 47,005,957</b>	<b>\$ 44,943,653</b>	<b>\$ 45,714,939</b>



# PERSONNEL

## Base Payroll

The Personnel Budget is the largest component of the total FY 2024 Adopted Operating Budget totaling \$23.1 million excluding reserves. This includes base payroll, add pays, substitute staff costs, FICA, Medicare, Workers Compensation, employee benefits, and Florida Retirement System (FRS).

Salary increases included a 1% increase to support staff and Administrators. Additionally, the assistant principals' salaries were increased to \$75,000 annually and paraprofessionals were increased to \$15.50 for paraprofessionals I and \$16.50 for paraprofessionals II. It also includes \$100,000 for employee recognition bonus across all four schools.

## Add Pays

Add Pays are estimated at \$430,516 which reflects a decrease of \$34,534 over previous fiscal year. In addition, \$87,500 has been budgeted for "Athletic Coaches & Officials" to capture athletic add pays for after school activities at the middle and high schools. Administrators have been asked to review add pays annually to ensure they are warranted and have been reduced where possible.

## Health Care

Health care premiums reflect a 10.00% increase to our existing health care plans. Current plans and amounts are reflected below:

Description	Amount
BCBS Blue Options	\$9,997
BCBS High Blue Options	\$13,030
BCBS HMO	\$11,645
Class II	\$8,188

We continue to work closely with City Human Resources on specific plans and coverage to ensure we follow health care requirements and offer our employees a competitive benefit package.

## Florida Retirement System (FRS)

The Florida Retirement System (FRS) was announced with a total contribution rate of 16.57%. Of this, the employer paid contribution rate is 13.57% for all employees, and the employee contribution remains at 3% towards their retirement. This is the sixth consecutive year FRS rates have increased. The FY 2024-2026 budget reflects an increase for the FRS contribution and teacher salary of \$593,605.



Below is a table providing employer rates for the HA/PA Regular Class Plan over the last several years:

<b>Florida Retirement System (FRS)</b> <b>HA/PA Regular Class Plan</b>				
	<b>Employee</b>	<b>Employer</b>	<b>Total</b>	<b>Change from Previous Year</b>
<b>Year</b>	<b>Contribution</b>	<b>Contribution</b>	<b>Contribution</b>	
<b>2011</b>	3.00%	4.91%	7.91%	
<b>2012</b>	3.00%	5.18%	8.18%	0.27%
<b>2013</b>	3.00%	6.95%	9.95%	1.77%
<b>2014</b>	3.00%	7.37%	10.37%	0.42%
<b>2015</b>	3.00%	7.26%	10.26%	-0.11%
<b>2016</b>	3.00%	7.52%	10.52%	0.26%
<b>2017</b>	3.00%	7.92%	10.92%	0.40%
<b>2018</b>	3.00%	8.26%	11.26%	0.34%
<b>2019</b>	3.00%	8.47%	11.47%	0.21%
<b>2020</b>	3.00%	10.00%	13.00%	1.53%
<b>2021</b>	3.00%	10.82%	13.82%	0.82%
<b>2022</b>	3.00%	11.59%	14.59%	0.77%
<b>2023</b>	3.00%	11.91%	14.91%	0.32%
<b>2024</b>	3.00%	13.57%	16.57%	1.66%

## Workers Compensation

Workers Compensation rates are based on employee classifications and payroll. Each year, the National Council on Compensation Insurance publishes rate updates. These rates are used to estimate employee workers compensation costs. Workers' Compensation is budgeted at \$88,556 for FY 2024, which reflects a slight decrease over previous year, due to the reduction in classification rates. Workers Compensation classification rates are based on the employee's work environment.

In addition, our schools pay insurance premiums for Workers Compensation coverage as part of our insurance premiums. These rates are further defined by the number of claims, type, and the cost of claim, if applicable.

## OPERATING

Operating expenses are those costs incurred for the day-to-day functions of our schools. Fixed costs are those expenses that are essentially non-discretionary in nature. These include such items as health insurance, building insurance, electric and building rent. This includes staffing levels, hours, and departmental needs. Potential improvements are identified, weighed, and implemented as the budget allows.

### Custodial Services

In FY 2019, our custodial department was outsourced. In FY 2022, the City of Cape Coral took oversight of the school's custodial services and charges the charter school a monthly expense. We expect \$720,000 in custodial services for FY 2024.

### Maintenance

The City of Cape Coral has taken over the maintenance of the Charter School Facilities. The Superintendent is working with the Facilities Department to ensure that the buildings will be maintained properly. This is no longer considered a Charter School operating expense; however, the Charter School will still be responsible for exterior maintenance such as playgrounds, tennis courts, sod and landscaping.

### Food Services

The Charter School receives revenue from the National School Lunch Program however, a majority of the students at our school do not qualify for free or reduced lunch. With the rising costs of food, our food and beverage expenses are budgeted at \$846,357.

### Information Technology

While there has been significant progress in this area over the last few years, we must continue to plan for the future. In FY 2016-2017, we replaced our major infrastructure, increased our internet speed, replaced teacher computers, and began implementing the one-to-one devices for our students. The Charter School works closely with the IT department at the City to ensure items are being replaced on a timely basis.

The E-Rate Program also announced in FY 2024 that our schools were eligible for pre-budgeted items of \$345,000 over the next 3-years. These funds can be used towards equipment and maintenance for Wireless Broadband Networks. The schools would be responsible to budget funds and the City's accounting department will submit to E-Rate for reimbursement at the end of the fiscal year. This funding can be spent in one year or over the next five years and would be eligible for reimbursement up to 50%. In FY 2023, the schools submitted for Nutanix Software Maintenance totaling \$36,460.





## CAPITAL OUTLAY

The FY 2024 Adopted Operating Budget has required a thoughtful examination of every dollar we spend and activity we undertake. While we remain committed to quality education and strong student achievement, it is evident we must continue to focus on capital improvements.

The Cape Coral Charter School Authority adopted a one-year budget with a two-year forecast which includes the Capital Asset Improvement Program. Capital assets have an individual cost of \$5,000 or more and a useful life greater than one year.

The Asset Improvement Program is intended to serve as a long-range planning tool to:

- Increase efficiency in operations by maintaining assets in acceptable condition
- Identify major maintenance and equipment replacement
- Identify assets no longer needed by the school

The funding requests of the Capital Asset Improvement Program for FY 2024 - FY 2026 are summarized in the below table. Due to the City taking over the Charter School facilities, it should be noted that a majority of the capital purchases are equipment related for the schools.

FY2024 ADOPTED	FY2025 FORECAST	FY2026 FORECAST
Steamtable \$15,000	Centegix equip/software \$16,376	2 Steam tables \$30,000
Milk Cooler \$6,775	2 Door Refridgerator \$5,085	Exagrid backup system & Nutanix Server \$140,000
Camera System \$130,000	Kitchen Warmer \$5,500	Centegix equip/software \$16,376
Centegix equip/software \$16,376	2 Door Freezer \$6,271	
	Exagrid backup system & Nutanix Server \$140,000	

# STAFFING

Each year, positions are reviewed to ensure staffing levels meet our educational needs and are adjusted as needed. Below is summary of all positions and changes requested for FY 2024:

School	FY 2023 Adopted	FY 2024 Proposed	Variance
Oasis Elementary North	66.75	83.75	17.00
Oasis Elementary South	70.25	86.50	16.25
Oasis Middle School	65.50	82.75	17.25
Oasis High School	59.00	82.00	23.00
Administration	30.00	41.00	11.00
<b>Sub-Total:</b>	<b>291.50</b>	<b>376.00</b>	<b>84.50</b>
Substitutes	65.00	-	(65.00)
<b>Grand Total:</b>	<b>356.50</b>	<b>376.00</b>	<b>19.50</b>

## Changes

Staffing Summary includes ESSER positions

Substitutes were moved to each individual school

Reclassified positions of Director of Food Service & Transportation to two managers



## Administration Staffing Summary

Classification	FY 2023 Adopted FTES	FY 2024 Adopted FTES	Change
Bookkeeper	-	4.00	4.00
Bus Driver	18.00	19.00	1.00
Director of Food Services and Transportation	1.00	-	(1.00)
Director of Stem	1.00	1.00	-
Executive Assistant	1.00	1.00	-
Food Service Manager	-	1.00	1.00
Human Resource Manager	1.00	-	(1.00)
Human Resource Specialist	1.00	-	(1.00)
IT Security	1.00	-	(1.00)
Nurse	1.00	1.00	-
Security Guard	1.00	1.00	-
Social Worker	1.00	1.00	-
Superintendent	1.00	1.00	-
Transporation Coordinator	1.00	1.00	-
Transportation Manager	-	1.00	1.00
Transporation Dispatcher	1.00	1.00	-
Substitute Bus Driver	3.00	-	(3.00)
Substitute Food Service Worker	8.00	-	(8.00)
Substitute Paraprofessional 1	8.00	-	(8.00)
Substitute Teachers-All School	46.00	8.00	(38.00)
<b>Full Time:</b>	30.00	33.00	3.00
<b>Part Time:</b>	65.00	8.00	(57.00)
<b>Total:</b>	95.00	41.00	(54.00)

### Changes

Addition of 4 Bookkeepers

Reclassified positions of Director of Food Service & Transportation to two managers

Moved substitute teachers to each school



## Oasis Elementary South Summary

Classification	FY 2023	FY 2024	Change
	Adopted FTES	Adopted FTES	
Assistant Principal	1.00	1.00	-
Clinic Assistant	1.00	1.00	-
Execeptional Teacher	1.00	1.00	-
Food Service Worker	2.00	2.00	-
Guidance Counselor	1.00	1.00	-
Information Specialist	1.00	1.00	-
Lead Food Service Worker	1.00	1.00	-
Maintenance Technician	1.00	-	(1.00)
Media Specialist	1.00	1.00	-
Office Assistant	1.00	1.00	-
Paraprofessional 1	3.00	3.00	-
Paraprofessional 2	1.00	1.00	-
Principal	1.00	1.00	-
Receptionist	1.00	1.00	-
Secretary	1.00	1.00	-
Speech Pathologist	0.50	0.50	-
Teacher	51.25	54.00	2.75
Tech Support	0.50	-	(0.50)
Substitute Food Service Worker	-	2.50	2.50
Substitute Teachers-All School	-	11.50	11.50
Substitute Paraprofessional 1	-	1.00	1.00
<b>Full Time:</b>	69.75	71.50	1.75
<b>Part Time:</b>	0.50	15.00	14.50
<b>Total:</b>	70.25	86.50	16.25

### Changes

Included ESSER positions

Moved subsitite teachers to each school





## Oasis Elementary North Summary

Classification	FY 2023	FY 2024	Change
	Adopted FTES	Adopted FTES	
Assistant Principal	1.00	1.00	-
Clinic Assistant	1.00	1.00	-
Execeptional Teacher	1.00	1.00	-
Food Service Worker	2.00	2.00	-
Information Specialist	1.00	1.00	-
Lead Food Service Worker	1.00	1.00	-
Maintenance Technician	1.00	-	(1.00)
Office Assistant	1.00	1.00	-
Paraprofessional 1	2.00	2.00	-
Paraprofessional 2	6.00	5.00	(1.00)
Principal	1.00	1.00	-
Receptionist	1.00	1.00	-
Secretary	1.00	1.00	-
Speech Pathologist	1.00	1.00	-
Teacher	45.25	50.00	4.75
Tech Support	0.50	-	(0.50)
Substitute Food Service Worker	-	2.50	2.50
Substitute Teachers-All School	-	11.25	11.25
Substitute Paraprofessional 1	-	1.00	1.00
<b>Full Time:</b>	66.25	69.00	2.75
<b>Part Time:</b>	0.50	14.75	14.25
<b>Total:</b>	66.75	83.75	17.00

### Changes

Included ESSER positions

Moved subtitite teachers to each school



## Oasis Middle School Summary

Classification	FY 2023	FY 2024	Change
	Adopted FTES	Adopted FTES	
Assistant Principal	1.00	1.00	-
Cashier	-	-	-
Clinic Assistant	1.00	1.00	-
Dean of Students	1.00	1.00	-
Exceptional Teacher	1.00	1.00	-
Food Service Worker	3.00	3.00	-
Guidance Counselor	1.00	1.00	-
Information Specialist	1.00	1.00	-
Lead Food Service Worker	1.00	1.00	-
Maintenance Technician	1.00	-	(1.00)
Paraprofessional 1	-	-	-
Paraprofessional 2	4.00	5.00	1.00
Principal	1.00	1.00	-
Receptionist	1.00	2.00	1.00
Secretary	1.00	1.00	-
Speech Pathologist	0.25	0.25	-
Network Support Analyst	0.50	-	(0.50)
Teacher	46.75	48.25	1.50
Substitute Food Service Worker	-	2.50	2.50
Substitute Teachers-All School	-	11.75	11.75
Substitute Paraprofessional 1	-	1.00	1.00
<b>Full Time:</b>	65.50	67.50	2.00
<b>Part Time:</b>	-	15.25	15.25
<b>Total:</b>	65.50	82.75	17.25

### Changes

Included ESSER positions  
 Moved substitute teachers to each school



# Oasis High School Summary

Classification	FY 2023	FY 2024	Change
	Adopted FTES	Adopted FTES	
Athletic Director	1.00	1.00	-
Assistant Principal	2.00	3.00	1.00
Career Specialist	1.00	1.00	-
Cashier	-	-	-
Clinic Assistant	-	1.00	1.00
Execeptional Teacher	-	1.00	1.00
Food Service Supervisor	1.00	-	(1.00)
Food Service Worker	3.00	3.00	-
Guidance Counselor	1.00	1.00	-
Information Specialist	1.00	1.00	-
Lead Food Service Worker	1.00	1.00	-
Maintenace Tech	1.00	-	(1.00)
Office Assistant	1.00	1.00	-
Paraprofessional 1	2.00	2.00	-
Principal	1.00	1.00	-
Receptionist	2.00	2.00	-
JROTC Instructor	3.00	3.00	-
Secretary	1.00	1.00	-
Speech Pathologist	0.25	0.25	-
Teacher	35.25	42.75	7.50
Network Support Analyst	0.50	-	(0.50)
Testing Coordinator	1.00	1.00	-
Substitute Food Service Worker	-	2.50	2.50
Substitute Teachers-All School	-	11.50	11.50
Substitute Paraprofessional 1	-	1.00	1.00
<b>Full Time:</b>	59.00	67.00	8.00
<b>Part Time:</b>	-	15.00	15.00
<b>Total:</b>	59.00	82.00	23.00

## Changes

Included ESSER positions  
Moved subtitite teachers to each school



# GLOSSARY

---

## FINANCIAL TERMS

**Account:** Financial reporting unit for budget, management, or accounting purposes.

**Accounting Period:** A period of time (e.g., one month, one year) where the c determines its financial position and results of operations.

**Accrual Basis:** The basis whereby transactions and events are recognized when they occur, regardless of when cash is received or paid.

**Actuarial:** A person or methodology that makes determinations of required contributions to achieve future funding levels that addresses risk and time.

**Adopted Budget:** The proposed budget as initially formally approved by the City Council.

**All Years Budgeting:** The method of budgeting and reporting grant and capital project appropriations and expenditures from grant or project inception through the reporting period, as opposed to, budgeting, and reporting on a fiscal year basis. As a result, each year's budget only reflects that year's changes in funding, such as additional funds being added to a project budget or unneeded funds being subtracted from the budget.

**Allocation:** Component of an appropriation earmarking expenditures for a specific purpose and/or level of organization.

**Amendments:** Process in which budget appropriations are increased or decreased due to unanticipated changes in sources/uses. Amendments must be approved by the City Council in the same form the budget was originally approved.

**Amortization:** Process to pay off an obligation gradually by periodic payments of principal and interest.

**Appropriation:** A legal authorization granted by the legislative body to incur expenditures and obligations for a specific purpose. An appropriation is usually limited in amount, and as to the time when it may be expended.

**Asset:** A resource owned or controlled by the Charter School, which has monetary value.

**Asset Management Program:** A five-year program of assets owned by the Charter School coupled with the condition and future plans for those assets. The program is updated annually and integrates the Capital Improvements Program, Capital Equipment/Software Program, Fleet Rolling Stock Program, and any Capital Maintenance projects.

**Audit:** A formal examination and report of the amounts and disclosures in the Charter School's financial statements. An audit involves performing procedures to assess the risks of material misstatement of the financial statements. The procedures also evaluate the appropriateness of accounting policies used and the

reasonableness of significant accounting estimates made by managements, as well as the overall presentation of the financial statements.

**Balanced Budget:** A budget in which the amount available from taxation and other sources, including balances brought forward from prior fiscal years, equal the total appropriations for expenditures and reserves.

**Benchmark:** To determine the quality of products, services, and practices by measuring critical factors (i.e., how fast, how reliable a product or service is) and compare the results to those of comparable entities.

**Budget:** A plan of financial operation embodying an estimate of proposed expenditures for a given period, and the proposed means of financing. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption, and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is proposed and tentative, or whether it has been approved by the appropriating body. The budget, once adopted, is the legal authorization to expend city funds during the fiscal year. The budget may be amended during the fiscal year by the governing body and/or management, in accordance with procedures specified by law, charter, and/or administrative rules and regulations.

**Budget Calendar:** The schedule of key dates, which the Charter School follows in the preparation, and adoption of the budget.

**Budget Message:** A general discussion of the proposed budget as presented in writing to the legislative body.

**Capital Expenditure (Outlay):** An expenditure to acquire long-term assets. The asset will have a unit cost of \$5,000 or more and a useful life more than one year.

**Capital Improvement Program (CIP):** A plan for capital expenditures to be incurred each year over a period of years to meet capital needs arising from the long-term work program. It sets forth each project and its related expenditures and specifies the full resources estimated to be available to finance the projected expenditures.

**Capital Lease:** An agreement conveying the right to use property, plant, or equipment usually for a stated period of time where the lessee assumes all the risks and rewards of ownership.

**Capital Project:** A major capital construction project costing over \$50,000 and spanning over a period of years. Included in the Capital Improvement Program.

**Capitalized Interest:** When interest cost is added to the cost of an asset and expensed over the useful life of an asset.

**Charges for Service:** This revenue results from user fees for various City services. Golf course fees, fees for planning and zoning services, and charges for utility service are examples.

**Charter School:** A school receiving public money but operates independently of the established public school system.



**Commercial Paper:** An unsecured promissory note that is used for a specific amount, maturing on a specific day. Normally, the maximum maturity is 270 days, but the most common length is 30 days.

**Annual Comprehensive Financial Report (ACFR):** This report is prepared by the Accounting Division of the Financial Services Department. It is usually referred to by its abbreviation and summarizes financial data for a fiscal year in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues with expenditures.

**Comprehensive Plan:** As required by Florida Statutes, the comprehensive plan is a definitive guide for growth management of our community. The Plan consists of eleven elements in such areas as capital improvements, land use, housing, transportation, recreation, and infrastructure and provides goals, objectives, policies and supporting documentation.

**Continuing Appropriations:** Funding approved in the current budget but not expended during that current budget year. These appropriations are carried forward into the next fiscal year for their intended purposes. (Grants and capital projects)

**Debt Limit:** The maximum amount of gross or net debt that is legally permitted. The Constitution of the State of Florida (FS 200.181) and the City of Cape Coral set no legal debt limit.

**Debt Ratios:** Comparative statistics showing the relationship between the issuer's outstanding debt and such factors as its tax base, income, or population. Such ratios are often used in the process of determining credit quality of an issue.

**Debt Service:** The annual payments required to support debt issues, including interest and principal payments.

**Department:** A basic organizational unit of government that may be sub-divided into divisions, programs, activity groups, and/or activities.

**Depreciation:** The decrease in value of physical assets due to use and the passage of time.

**Distinguished Budget Presentation Award Program:** A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

**Efficiency:** A relationship between the resource allocation (input) and the ultimate product or service delivered (output) for a particular activity. Usually expressed as "cost per service provided."

**Employee Benefits:** Contributions made by the City to meet commitments or obligations for employee fringe benefits. Included are the City's costs for social security and various pensions as well as medical and life insurance plans.

**Encumbrance:** Purchase orders, contracts, salaries, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is obligated. They cease to be encumbrances when the obligations are paid or otherwise liquidated.



**Enterprise Fund:** A fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that the costs (including depreciation) of providing goods and services be financed from revenues recovered primarily through user fees.

**Escrow:** Money or property held in the custody of a third party that is returned only after the fulfillment of specific conditions.

**Expenditures:** Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

**Financial Management Policies:** A comprehensive set of financial management policies that are necessary to strengthen the city's financial condition and bond ratings. These policies, which are based on widely accepted credit industry measures and standards, are applied to the ongoing management of the City's finances.

**Fines and Forfeitures:** Consists of a variety of fees, fines and forfeitures collected by the State Court System, including bail forfeitures, garnishments, legal defender's recoupment, and juror/witness fees.

**Fiscal Year:** A 12-month period to which the annual operating budget applies, and at the end of which a government determines its financial position and the results of its operations. Cape Coral's fiscal year begins July 1<sup>st</sup> through June 30<sup>th</sup> of each year.

**Fixed Assets:** Assets of a long-term character which are intended to continue to be held or used, such as land, building, improvements other than buildings, machinery, and equipment. Also see capital expenditures.

**Franchise Fee:** Charges to utilities for exclusive rights to operate within municipal right-of-way's or to provide a service. Examples are electricity and solid waste.

**Full-Time Equivalent Position (FTE):** A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a clerk working for 20 hours per week would be the equivalent to .5 of a full-time position.

**Functions:** Expenditure classification according to the principal purposes for which expenditures are made. Examples are general government, culture/recreation, public safety, and transportation.

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts recording assets, liabilities, revenues, and expenditures associated with a particular purpose.

**Fund Balance:** The difference between a governmental fund's assets and liabilities.

**Funded Positions:** A term referring to the number of authorized positions for which funding is included in a given fiscal year's budget.

**Generally Accepted Government Auditing Standards (GAGAS):** Guidelines for audits created by the Comptroller General and the Government Accountability Office.

**Government Accounting Standards Board (GASB):** The independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.



**General Fund:** This fund is used to account for all financial transactions applicable to the general operations of the city. Revenues are derived principally from property taxes, state shared revenues, franchise fees, fines, licenses and permits, and grants. This fund accounts for the general operating expenditures of the City including police and fire protection, engineering/public works, parks, and recreation, planning and development, and general administration.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting that govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accounting practices. They include not only broad guidelines of general application, but also detailed practices and procedures. The primary authoritative statement on the application of GAAP to state and local governments are GASB pronouncements. Every government should prepare and publish financial statements in conformity with GAAP.

**Government Finance Officers Association (GFOA):** GFOA is the professional association of state/provincial and local finance officers in the United States and Canada, as has served the public finance profession since 1906. Approximately 16,000 GFOA members are dedicated to the sound management of government financial resources.

**Governmental Funds:** Funds used to finance the acquisition, usage, and balances of the City's expendable financial resources. The City utilizes the following governmental funds: General Fund, Debt Service Fund, Special Revenue Fund, and Capital Projects Fund.

**Grant:** An award or contribution of funding provided by a governmental unit or other type of organization to aid in support of a particular governmental program.

**Impact Fee:** A fee imposed on new development to for all or a portion of the costs of providing public services to the new development.

**Indirect Costs:** Costs associated but not directly attributable to, the providing of a product or service. These costs are usually incurred by a department in the support of other operating departments.

**Infrastructure:** Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the Charter School.

**Interest Income:** Revenue associated with the Charter School cash management activities of investing fund balances.

**Interfund Transfers:** Amounts transferred from one fund to another, primarily for work or services provided.

**Intergovernmental Revenue:** Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

**Interlocal Agreement:** A contractual agreement between two or more governmental entities.

**Internal Service Fund:** A fund established to account for an entity which provides goods and services to other City entities and charges those entities for the goods and services provided. Example: self-insurance funds and maintenance funds for Fleet and Facilities.

**Legally Adopted Budget:** The total of the budgets of each City fund including budgeted transactions between funds adopted by the legislative body each fiscal year.

**Liability:** A debt or other legal obligation arising out of a transaction in the past which must be liquidated, renewed, or refunded at some future date.

**Mandate:** A requirement from a higher level of government that a lower government perform a task in a particular way or standard.

**Measurement:** A variety of methods used to assess the results achieved and improvements still required in a process or a system. Measurement gives the basis for continuous improvement by helping evaluate what is working and what is not working.

**Mission Statement:** A broad statement of purpose derived from an organization's and/or community's values and goals.

**Modified Accrual Basis:** The basis of accounting under which revenues are recognized when measurable and available to pay liabilities and expenditures are recognized when the liability is incurred. Exceptions to this rule include principal and interest on long term debt as well as expenditures related to compensated absences and claims and judgments which are recognized when due. All governmental funds are accounted for using the modified accrual basis of accounting.

**Multi-Year Fiscal Forecast:** An estimation of revenues and expenditures over a period of five or more years with the use of relevant financial, economic, and demographic information. It serves as an aid to elected and administrative officials in anticipating future fiscal issues, enabling them to take corrective action where necessary. It also assists the staff and Council in operations planning and strengthens estimates of revenues and expenditures in the annual budget process.

**Net position:** The differences between an enterprise fund's assets and liabilities.

**Objective:** Something to be accomplished in specific, well defined, and measurable terms and that is achievable within a specified time frame. A good statement of objectives should state a specific standard of performance for a given program: (1) An operational objective focuses on service delivery. (2) A managerial objective focuses on those aspects of management that help staff achieve operational objectives; i.e., staff training, work plan development, etc.

**Operating Lease:** A lease that is paid out of current operating income.

**Operating Transfers:** Legally authorized transfers between object codes as needed to balance specific line items.

**Ordinance:** A formal legislative enactment by the City that carries the full faith and effect of the law within corporate boundaries of the City unless in conflict with any higher form of law, such as state or federal.



**Outcomes:** Quality performance measures of effectiveness and of achieving goals. (e.g. customer satisfaction, awareness level, etc.)

**Outputs:** Process performance measures of efficiency and productivity. (e.g., per capita expenditures, transactions per day, etc.)

**Pay-as-You-Go Financing:** A method of paying for the capital projects that relies on current tax and grant revenues rather than on debt.

**Per capita:** A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

**Performance Budget:** A budget which relates expenditures to measures of activity and performance.

**Performance Measures:** Data collected to determine how effective and and/or efficient a program is in achieving its objectives. The measures are also reported for prior years to allow comparison and evaluation. Performance measures include workload indicators, effectiveness and efficiency standards, and outcomes.

**Present Value:** The discounted value of a future amount of cash, assuming a given rate of interest, to consider the time value of money. A dollar is worth a dollar today but is worth less than today's dollar tomorrow.

**Projected Expense:** The estimated expense through the end of the current fiscal year for a respective budget line item.

**Proprietary Funds:** All assets, liabilities, equities, revenues, expenses, and transfers relating to the City's business and quasi-business activities. The City utilizes two types of proprietary funds: Enterprise Funds, and Internal Services Fund.

**Quality:** Excellence as defined by the customer.

**Resolution:** A legislative act by the City with less legal formality than an ordinance.

**Revenues:** Monies received from all sources (with exception of fund balance) which will be used to fund expenditures in a fiscal year.

**Rolling Stock:** Wheeled vehicles in the Charter Schools fleet.

**Self-Insurance Fund:** Internal service funds used to centrally manage the City's insurance coverage for workers' compensation, property/liability, and health.

**Service Level:** Service(s) or product(s), which comprise actual (or expected, depending on whether one is describing a current or future service level) output of a given program. Focus is on results not measures of workload.

**Special Assessment:** Another name for Non-Ad Valorem Assessment.

**Statute:** A written law enacted by a duly organized and constituted legislative body.





**Strategic Plan:** A document outlining long-term goals, critical issues, and action plans, which will increase the organization's effectiveness in attaining its mission, priorities, goals, and objectives. Strategic planning starts with examining the present, envisioning the future, choosing how to get there, and making it happen.

**Supplemental Requests:** Budget requests by Departments for new positions, new equipment, and/or program expansions.

**Transfers In/Out:** Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit, but only of the individual funds.

**Unappropriated:** Not obligated for a specific purpose, undesignated.

**Undesignated:** Without a specific purpose.

**User Fees:** Charges for specific governmental services. These fees cover the cost of providing that service to the user (ex. building permits). The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming. Also see Charges for Service.

**Vision:** A guiding statement describing a desirable future state toward which efforts should be directed. An effective vision statement inspires creativity while keeping an organization "on track" for the future by aligning its priorities.

# CHART OF ACCOUNTS



**C43** - Oasis Elem South Fund

**C51** - Oasis Elem North Fund

**C71** - Oasis Middle Fund

**C81** - Oasis High Fund

**C0000** - Non Divisional

**C5100** - Basic Instruction

**C5200** - ESE Instruction

**C5300** - Career Education

**C5400** - AICE Instruction

**C6120** - Guidance

**C6130** - Health Services

**C6190** - Other Pupil Personnel Services

**C6200** - Instructional Media Services

**C6400** - Instructional Staff Training

**C7100** - Board

**C7200** - General Administration

**C7300** - School Administration

**C7500** - Fiscal Services

**C7600** - Food Services

**C7750** - Data Processing Services

**C7800** - Pupil Transport Services

**C7900** - Operations of Plant

**C8100** - Maintenance of Plant

## Revenue Object Codes

- 431901 - Other Fed Grants
- 433261 - NSLP Reimbursement Lunch
- 433262 - NSLP Reimbursement Breakfast
- 433263 - CARES ACT
- 433264 - Career & Tech Edu Grant
- 433265 - NSLP Supply Chain Assistance
- 435750 - FEFP - FL Ed Fin Prog St Shared
- 435751 - FI Teacher Lead Prog St Shared
- 435752 - School Recog Funds St Shared
- 435753 - VPK Program State Shared
- 435754 - Charter Sch Cap Outly St Share
- 435755 - Other Misc State Shared
- 435756 - Title II - A Funding St Shared
- 435757 - AICE Revenue State Shared
- 435758 - FEFP Teacher Salary Allocation
- 435759 - Discretionary Capital Funding
- 435760 - Best and Brightest Scholarship
- 435761 - Title IV (SSAE)
- 435762 - TAP - Safety & Security
- 435763 - STEM Makerspace Initiative Grant
- 435764 - FEFP - Mental Health Assistance
- 437901 - Other Local Grant
- 447205 - Parking Annual Pass Serv Chg
- 447522 - Locker Rental Service Charges
- 447801 - Student Lunch Serv Charges
- 447802 - Culinary Program Revenue
- 447803 - Transportation Service Charges
- 459102 - Returned Check Fees
- 459104 - Penalties/Late Charges
- 461102 - Short term investment income
- 462101 - Rents and Royalties
- 464102 - FA Auction/Salvage Proceeds
- 465101 - Surplus Materials/Scrap Sales
- 466101 - Contrib/Donation Private Source
- 466104 - Contrib Charter Rally Revenue
- 469101 - Other Miscellaneous Revenue
- 469102 - Insur Damage Claims Misc Rev
- 469103 - Book Sales Misc Revenue
- 469104 - Lost/Damaged/Sold Textbooks
- 469107 - Recovery W/C Insurance
- 469110 - Reimbursable Charges
- 469116 - Oth Misc Rev/Reimbursable Chrg
- 469119 - HealthCare Ins Prof Shrng
- 469129 - Vendor Rebate
- 469202 - Over/Short Bank Recon Misc Rev
- 469901 - Other Miscellaneous Revenues
- 481001 - Xfer in fr General Fund
- 481151 - Xfer in fr Agency Funds
- 481301 - Xfer in fr Transport Cap Proj

## Expense Object Codes

- 511110 - Administrator/Principal Salary
- 512001 - Regular Salary
- 512120 - Classroom Teacher Salary
- 512130 - Oth Certified Personnel Salary
- 512150 - Aides Salary
- 512160 - Other Support Personnel Salary
- 513102 - Contract Employees Salary/Wage
- 513140 - Substitutue Teacher Salary/Wag
- 514101 - Overtime
- 515101 - Special Pay/Add Pay
- 515107 - Employee Recognition/Bonus
- 515110 - Teacher Salary Allocation
- 521101 - FICA Taxes
- 521102 - Medicare Taxes
- 522102 - Police Retirement
- 522110 - Florida Retirement System(FRS)
- 523101 - Life Health Disability Insur
- 523102 - Self - Insured Health Plan
- 523107 - Opt Out Health Ins Subsidy
- 524101 - Workers Compensation
- 524102 - Unemployment
- 524103 - Leave Payout
- 531304 - Legal Services
- 531307 - Studies & Master Plans
- 531312 - Accounting & Auditing
- 531399 - Other Professional Services
- 534104 - Security Services
- 534107 - Physicals - General
- 534119 - Employee Health Clinic Charges
- 534120 - Outside Services
- 534122 - Field Trip
- 534123 - Dual Enrollment Tuition
- 534125 - Athletics Coaches & Officials
- 534127 - Police School Resource Officer
- 534127 - Police School Resoure Officer
- 540101 - Food And Mileage (City)
- 540104 - Recruitment Travel
- 540105 - Travel Costs
- 541101 - Communication Service
- 541102 - Telephone Service
- 541103 - Telecommunication Service
- 541104 - Postage & Shipping
- 543202 - Electric
- 543203 - Water & Sewer
- 543205 - Propane Fuel
- 544101 - Building Rental/Leases
- 544102 - Equipment Rental/Leases
- 544103 - Copy & Fax Machine Rent/Lease

## Expense Object Codes

- 544199 - Other Rentals/Leases
- 545101 - Insurance
- 546101 - Tires
- 546102 - Equip Repair/Maintenance
- 546103 - Building Maintenance
- 546104 - Diesel Fuel
- 546105 - Parts Repair/Maintenance
- 546106 - Unleaded Fuel
- 546108 - Other Repairs & Maint.
- 546109 - Facilities Charges
- 546110 - Fleet Charges
- 546111 - Custodial Charges
- 546112 - IT Charges
- 546300 - Warranty/Maint/Service Plans
- 547101 - Printing
- 548101 - Advertising
- 548102 - Public Relations
- 549101 - Uncollectable Accts Expns
- 549102 - Bank Fee Expense
- 549103 - Various Fees
- 549122 - Other Current Charges
- 549123 - Property Taxes
- 549130 - Health Insurance Profit Sharin
- 549131 - Wellness Prog - Rewards
- 549199 - Other Current Charges
- 552101 - Office Supplies
- 552113 - Uniforms
- 552114 - Chemicals
- 552115 - Tools
- 552116 - Small Equipment
- 552117 - Janitorial Supplies
- 552118 - Operating Medical Supply
- 552119 - Food And Beverage
- 552121 - Computer Equip/Accessory
- 552122 - Computer Software/License
- 552124 - Safety Equipment
- 552125 - Sod Seed Sand And Soil
- 552126 - Plants Trees Flower Shrub
- 552128 - Operating Supplies - Charter S
- 552129 - Textbooks
- 552130 - Periodicals
- 552132 - Library Books - Operating
- 552139 - School A La Carte Food
- 552140 - Rewards
- 552141 - Trophies/Awards
- 552142 - Athletic Equipment
- 552143 - Athletic Apparel
- 552144 - Other School Apparel



## Expense Object Codes

- 552145 - Supplies FDLE Teach Reimb
- 552146 - Classroom Supplies
- 552199 - Other Operating Mat & Supplies
- 553105 - Parking Lot Maintenance
- 554101 - Books Pubs Subscrpt & Membrshp
- 554102 - Wellness - Gym Memberships
- 555101 - Training & Seminars
- 555102 - In - House Training
- 556101 - Discounts Taken/Lost
- 557101 - Capital Contribution to City
- 562101 - Buildings
- 562601 - Improvements Other Than Bldgs
- 562602 - Leasehold Improvements
- 564101 - Equipment
- 564102 - Vehicles
- 564501 - Computer Software Intangible
- 566101 - Library Books
- 566102 - Scholastic Book Fair
- 571100 - Principal Expense - Debt
- 571101 - Principal Expense - LeasedAsset
- 572101 - Debt Interest Expense
- 572104 - Leased Asset - Int Exp
- 591001 - Xfer Out to General Fund
- 591321 - Xfer Out to City CS Cap Maint
- 591601 - Xfer Out to Agency Funds

