

CITY OF CAPE CORAL  
CHARTER SCHOOL AUTHORITY

TO: Charter School Governing Board  
THRU: Dr. Lee Bush, Administrator  
FROM: David Fiorillo, Business Manager  
DATE: August 9, 2011  
SUBJECT: FY 2011-2012 Operating Budget

---

Attached for your review and approval is the FY 2011-2012 Operating Budget for the City of Cape Coral Charter School Authority. The total operating budget of \$21,381,663 supports the four individual schools, two voluntary pre-kindergarten programs, and the Authority administrative function.

The Authority's Business Manager developed the budget with information received from the Charter School Principals and Administrator. The Revenue estimates were calculated utilizing templates provided by the State of Florida Department of Education using the student enrollment as of the first week of August, and having been budgeted at 97%. The expenditures were based on FY 2010-11 actual performance with necessary modifications due to staffing and program changes that have been approved by the Board.

Fiscal Policy and Goals:

The primary fiscal goal of the authority's administration is to create an environment in which the system will be financially self-sufficient and self-sustaining well into the future. This goal will be achieved by continued review and refinement of operating policies and procedures. That will result in outcomes which will allow us to build our operating reserves while at the same time ensuring that system's educational initiatives, growth, and operational requirements are met; recognizing that our operational requirements include fulfilling all debt obligations associated with our physical infrastructure. Conservative fiscal policy dictates that reserve levels should be maintained at a minimum two months of operating expenditures. The outside auditor's recommendation was two months of the annual operating budget. As of June 30, 2011, there was a \$3,529,700 cash balance less a \$774,235 payroll and accounts payable liability accrual that was deducted. This gives the Authority a budgeted cash balance of \$2,755,465. This is 15% of operating budget which is equivalent to nearly two (2) months of operating expenditures. The Authority has made significant steps over the past three years to build the reserve account to the recommended level. We are pleased to announce the Authority has now successfully achieved this goal. Now that the Authority has achieved this goal, the principle emphasis has shifted from building reserves to quality of education improvements and capital preservation. This is a change from past budget years.

Developing a fiscal policy that balances the funding needs of a quality student education with the fiscal discipline and realities of declining state and federal education funding continues to be the most difficult challenge the schools face. While we are pleased that our reserve funding levels have reached our goal, this must be coupled with the realities of multi-year salary freezes

to be absorbed by the staff, net pay decreases by way of state mandated employee contributions towards FRS, with the ever increasing pressures and responsibilities of managing a growing student population.

The schools have been impacted over the past year by the not only the direct financial impacts of our education funding system in Florida but by the impacts felt by the numerous support entities and business partners that work directly with the schools. These entities include the State of Florida Department of Education, the Lee County Schools, and the City of Cape Coral. Reductions in City of Cape Coral departmental budgets coupled with various reorganizations and staffing turnover within the structure of the city have hurt the schools with regard to response times and the support need by the schools. It should be noted that the Authority does pay for city services, which is budgeted at \$258,000. One of the competitive advantages that a Municipal Charter School has had over other school structures in Florida is the ability to piggy-back off the sponsoring municipality organizational structure and pay for just the services and expertise needed without the mark up of private sector companies or the need to hire staff. With the declines in the size and effectiveness of the sponsoring municipality, the schools have been forced to bring more and more of these services in-house, which is decreasing the fiscal advantages that have led to the past successes of the schools. With that said, the schools value and appreciate the city staff that help support the schools and wish to continue to build strong relationships that encourage mutual success for both the schools and the surrounding community.

#### Previous Fiscal Year Highlights:

The past year we believe will be remembered as a pivotal year in the growth of our system. The board and administration have taken bold steps to expand capacity and complete the vision that the founders of the Charter School Authority have had for our education system. The schools now have capacity to educate 3000 students from VPK to 12<sup>th</sup> grade within a high class state of the art facility. Although there is risk associated with expansion during an economic downturn, this may pay fiscal dividends well into the future through lower construction costs, higher quality of work, and competitive financing rates.

Since 2008 the schools have been able to add almost twice the square footage and double the student capacity of the campuses at roughly half the cost of the initial capital outlay. The City of Cape Coral had a successful bond offering completed in February 2011 of \$17.9 million to finance the High School building opened in 2009 and the Oasis campus expansion completed in 2011. This coupled with the \$35.5 million initial investment puts the long term cost of the campus facilities at just over \$50 million. The City of Cape Coral owns the buildings and the debt associated with the building. However the Authority makes payments in the form of rent to the city to cover the full principal, interest, utilities, taxes, and insurance associated with the facilities.

It should be mentioned however that the state funding that support the capital needed to build school facilities has been substantially decreased over the past few years. Currently it only covers 41% of the total capital needed to repay the City issued debt, and by 2013 it is forecasted to cover only 28%. The decrease in capital revenue forces decreases in operating expenses. The operating revenues are now not only earmarked for operating expenses, but for capital expenses as well. Essentially the schools subsidize the shortfall of the capital funding with lower staffing levels, reduced staff salaries, and reduced operating expenses. The capital funding issue is a distinct disadvantage when competing with other public and private schools.

The Authority is currently lobbying the State of Florida and Lee County for additional capital support.

Other fiscal highlights from the previous year include costs saving that were realized due to various program and service level changes. In November the outside custodial contract was terminated and this service was brought in-house. Because of this action taken, there is a realized saving of over \$10,000 a month over the prior contract amount, a higher level of control over staff, and the quality of custodial services has increased. Other changes include more efficient energy management policies that have resulted in substantial savings. Although the board will notice that the cost of energy is budgeted higher next year due to additional facilities, the price per square foot is dropping. The schools applied for and were accepted into the National School Lunch Program which is budgeted to bring in an additional \$100,000 in revenue. However, it is likely to exceed the amount budgeted. The popular Apple computer program has continued to evolve. The schools have offered lease financing options and student fee based options at the high school in past years. This year the school has worked out a deal through which students can buy I-Pad 2's directly from Apple. The schools have found it difficult to collect funds that were owed and believe the direct purchase program will eliminate the liability associated with collections.

As mentioned in the Fiscal Policy and Goals section, the schools unrestricted reserves grew last year by \$697,376. The schools also received Federal Education Jobs Fund (EJF) Allocation in the amount of \$506,460 which was placed in a restricted reserve account last February for use in this fiscal year. These funds will be distributed as described in the EJF program guidelines. The undesignated reserve account is budgeted to grow this fiscal year by \$11,143. This is far less than what was actually achieved last year mainly due to the large decrease in state funding to education. Conservative fiscal policy dictates that revenues should exceed expenses, which they do. Policy also dictates that revenues should be budgeted conservatively and expenses budgeted at the highest potential level, which they also are.

#### Current Fiscal Year Budget Highlights:

There were a number of changes made to the Authority budget in preparation for the upcoming school year. Due to the expansion, all the 8<sup>th</sup> grade classes that were previously held in the high school are back in the middle school, and all the 5<sup>th</sup> grade classes that were previously held in the middle school are back in the elementary school. In addition, due to the continued reduction in funding to the Voluntary Pre-Kindergarten Program (VPK) the schools have reduced the number of VPK classes offered from three (3) at Christa McAuliffe to two (2). One is located at Christa McAuliffe and one is located at Oasis Elementary School. Last year was the first year that the schools have had to use VPK reserve funding to supplement offering the VPK program; it was less than .01% of the total adopted budget and should have a nominal budgetary impact. The school administration still feels that this program is a benefit to both the community and the school system. The Administration will continue this program as long as it is fiscally viable and will continue to closely monitor and evaluate it.

#### Student Enrollment:

Due the expansion, a projected 363 additional students will be added to our system. This brings the total students from 2467 in FY 2010-11 to an estimated 2820 in FY 2011-12. This is 14% growth rate which the Administration believes is a reasonable percentage increase that will not impact the quality of the education offered.

**Enrollment**

	FY 2009/10	FY 2010/11	Est. FY 2011/12	% Change 2010 to 2011
Christa McAuliffe	610	615	658	7%
Oasis Elementary	709	738	790	7%
Oasis Middle	710	700	796	14%
Oasis High School	202	360	540	50%
VPK	48	54	36	-33%
<b>Total</b>	<b>2279</b>	<b>2467</b>	<b>2820</b>	<b>14%</b>

**Staffing:**

The staffing level has also increased to support the additional students. Below are is a listing of the new positions.

School	Classification	New Staff	Number
Christa McAuliffe	Instructional	Teachers	2
	Instructional	VPK Instructors	-2
Oasis Elementary	Instructional	Teachers	4
	General Support	Clinic Assistant	1
	General Support	Parprofessional	2
	General Support	Café	1
Oasis Middle	Administration	Principal	1
	Instructional	Teachers	3
	Office Support	Information Specialist	1
Oasis High	Instructional	Teachers	7
	General Support	Parprofessional	1
Administration	General Support	Custodians	2
	General Support	Bus Driver	2
	General Support	Asst Speech	1
	General Support	Transportation Assistant	1
<b>Total</b>			<b>27</b>

The table below indicates the total number of position by classification. This table includes the new positions listed above and brings the school total staff count to 286. This table does not include substitute positions offered.

All Schools	Number
Administration	6
Administration Support	5
Instructional	172
General Support	81
Office Support	19
Division Support	3
<b>Total</b>	<b>286</b>

Wage Freeze and Florida Retirement System:

Due an 8% decrease in per student funding, which is our primary revenue source, the school administration enacted a salary step freeze again this year. This is the second wage freeze in the past three years. It should be noted that while other districts may freeze salaries, many still include the cost of living adjustment in the step schedule which we do not. For many of the staff who have been in the system since inception, they have seen very little step movement. Because the first three steps on the salary schedule are essentially the same, if a teacher was hired in 2006, due to how the teacher step schedule is structured, his/her base pay was virtually unchanged for the first three years of service. In 2009 there was wage freeze. Salary step increases were given in 2010, but in 2011 there was second wage freeze. It is not unrealistic to assume that a teacher with six years of experience in our system is only one step above his/her starting hiring rate of pay. This is a serious concern for the administration and is primarily attributed to the decrease in funding for education in Florida over the past half decade.

In addition to the wage freeze, the Authority staff has been mandated by the State of Florida to contribute 3% of the Florida Retirement System. The changes in FRS amount to a 3% reduction in net take home pay to all staff. The 3% reduction has a positive impact on the cost to the Authority toward employee benefits amounting to a \$265,918 annual savings to the Authority.

Revenue & Expenses by Business Unit:

In the tables listed below show the overall change in revenue and expenses budgeted by facility for FY 2011-12 as compared to the 2010-11 Amended Budget.

**Revenue**

Schools	FY 2010-11	FY 2011-12	
	Budget Amended	Proposed	% Change
Christia McAuliffe Elem.	4,585,121	4,401,557	-4%
Christa McAuliffe VPK	280,000	88,300	-68%
Oasis Elementary	5,311,531	5,187,441	-2%
Oasis Elementary VPK		88,300	
Oasis Middle	4,923,977	4,778,497	-3%
Oasis High	2,808,911	3,575,645	27%
<b>Total</b>	<b>17,909,540</b>	<b>18,119,739</b>	<b>1%</b>

## Expense

Schools	FY 2010-11	FY 2011-12	% Change
	Budget Amended	Proposed	
Christia McAuliffe Elem.	4,511,981	4,687,627	4%
Christa McAuliffe VPK	336,547	96,364	-71%
Oasis Elementary	4,962,455	5,390,682	9%
Oasis Elementary VPK		79,497	
Oasis Middle	4,711,657	4,973,011	6%
Oasis High	2,991,651	3,387,874	13%
<b>Total</b>	<b>17,514,291</b>	<b>18,615,056</b>	<b>6%</b>

### Additional Line Budget Detail:

- **Please see Appendix A for a detailed breakout of the revenues by facility.**
- **Please see Appendix B for a detailed breakout of the expenditures by facility and sub ledger.**
- **Please see Appendix C for a detailed breakout of the expenditures by facility and object.**

### Cash & Reserve Funding:

The tables below show the changes in Cash Carry Forward. As indicated in the Tentative Budget on June 4, 2011 we were forecasted to end the year with a budgeted reserve of \$2.5 Million. The schools finished the year with an actual budgeted cash reserve of \$2,766,607.

## Cash Carry Forward

Schools	FY 2010-11	FY 2010-11	FY 2011-12	% Change
	Budget	Amended	Proposed	FY 2010 to FY 2011
Christa McAuliffe VPK	114,392	114,392	37,844	-67%
Christia McAuliffe Elem.	414,134	414,134	526,709	27%
Oasis Elementary	753,253	753,253	1,147,086	52%
Oasis Elementary VPK	-	-	-	0%
Oasis High	405,425	405,425	290,847	-28%
Oasis Middle	482,096	482,096	752,978	56%
<b>Total</b>	<b>2,169,300</b>	<b>2,169,300</b>	<b>2,755,464</b>	<b>27%</b>

The restricted and unrestricted budgeted reserves are shown in a table below. The percentage change from FY 2010 to FY 2011 was a 28% increase or \$609,457 dollars. Without the use of the restricted reserve funding, the overall expenses would exceed revenues by \$495,317.

## Budget Reserves

Schools				% Change
	FY 2010-11 Budget	FY 2010-11 Amended	FY 2011-12 Proposed	FY 2010 to FY 2011
Christia McAuliffe Elem.	-	132,935	-	0%
Oasis Elementary	-	155,508	-	0%
Oasis Middle	-	141,704	-	0%
Oasis High	-	76,313	-	0%
Restricted Fund Balance	-	506,460	-	0%
Christa McAuliffe VPK	57,844	57,844	29,780	-49%
Christia McAuliffe Elem.	389,208	354,339	373,573	-4%
Oasis Elementary	973,772	946,821	1,099,353	13%
Oasis Elementary VPK			8,803	100%
Oasis Middle	554,213	552,713	700,168	26%
Oasis High	182,113	146,372	554,930	205%
Reserve Fund Balance	2,157,150	2,058,089	2,766,607	28%
<b>Total</b>	<b>2,157,150</b>	<b>2,564,549</b>	<b>2,766,607</b>	<b>28%</b>

### Information Technology:

- **Attached is Appendix D is the Information Technology Asset Improvement Plan (AIP) for 2011.**

Please note that upon approval, this operating budget will be submitted for inclusion in the City's annual operating budget for FY 2011-12. Additionally, any future changes to the budgets that require increases or decreases to revenues or expenditures will be presented for your approval and subsequently included in the City's formal budget amendments. In conclusion, if you have any questions concerning the budget presented, please feel free to contact me.

DF

### Attachment

- C: Victoria Bateman, Financial Services Director  
 Sheena Milliken, Mgt/Budget Administrator  
 Lee Bush, Administrator Cape Coral Charter School Authority  
 Steve Hook, Principal Oasis Elementary School  
 Chris Terrill, Principal Oasis High School  
 Jacqueline Collins, Principal Christa McAuliffe Elementary School  
 Melissa Byington, Principal Oasis Middle School

Appendix A

Revenue By Facility  
FY 2011-12 Proposed Budget

	Christa McAuliffe VPK		Christa McAuliffe Elem.		Oasis Elementary		Oasis Elementary VPK		Oasis High		Oasis Middle		All Facilities	
	FY 2011 Budget Amended	FY 2012 Proposed	FY 2011 Budget Amended	FY 2012 Proposed	FY 2011 Budget Amended	FY 2012 Proposed	FY 2011 Budget Amended	FY 2012 Proposed	FY 2011 Budget Amended	FY 2012 Proposed	FY 2011 Budget Amended	FY 2012 Proposed	FY 2011 Budget Amended	FY 2012 Proposed
533261 NSLP Reimbursement Lunch	-	-	-	30,000	-	35,000	-	-	-	10,000	-	25,000	-	100,000
534702 Charter Sch Fed thru St Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
535750 FEFP-FL Ed Fin Prog St Shared	-	-	4,144,694	3,998,220	4,806,654	4,736,238	-	-	2,326,313	2,989,708	4,340,977	4,237,405	15,618,638	15,961,571
535751 FI Teacher Lead Prog St Shared	-	-	8,539	-	9,149	-	-	-	3,659	-	9,149	-	30,496	-
535752 School Recog Funds St Shared	-	-	45,750	-	53,100	-	-	-	16,313	-	55,878	-	171,041	-
535753 VPK Program State Shared	280,000	88,300	-	-	-	-	-	88,300	-	-	-	-	280,000	176,600
535754 Charter Sch Cap Outly St Share	-	-	266,471	229,918	312,174	270,922	-	-	236,212	203,835	342,135	295,200	1,156,992	999,875
535755 Other Misc State Shared	-	-	-	-	-	-	-	-	-	-	-	-	-	-
535756 Title II-A Funding St Shared	-	-	3,402	13,607	3,949	15,794	-	-	-	9,339	3,753	15,013	11,104	53,753
535757 AICE Revenue State Shared	-	-	-	-	-	-	-	-	38,874	70,000	-	-	38,874	70,000
538101 Other Local Units Shared Rev	-	-	-	-	-	-	-	-	-	-	-	-	-	-
547801 Student Lunch Serv Charges	-	-	104,136	116,812	107,254	104,487	-	-	85,000	162,763	155,243	175,879	451,633	559,940
547802 Culinary Program Revenue	-	-	-	-	-	-	-	-	5,000	-	-	-	5,000	-
547803 Transportation Service Charges	-	-	3,629	5,000	4,751	5,000	-	-	4,842	5,000	5,226	5,000	18,448	20,000
547804 Student Technology Fee	-	-	-	-	-	-	-	-	-	50,000	-	-	-	50,000
561101 Local bank investment income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
561102 Short term investment income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
566101 Contrib/Donation Private Sourc	-	-	2,500	-	-	10,000	-	-	-	-	-	8,000	2,500	18,000
569101 Other Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
569103 Book Sales Misc Revenue	-	-	6,000	8,000	14,500	10,000	-	-	-	-	-	5,000	20,500	23,000
569104 Lost/Damaged/Sold Textbooks	-	-	-	-	-	-	-	-	-	-	-	-	-	-
569110 Reimbursable Charges	-	-	-	-	-	-	-	-	74,888	10,000	-	-	74,888	10,000
569116 Oth Misc Rev/Reimbursable Chrg	-	-	-	-	-	-	-	-	17,810	65,000	-	-	17,810	65,000
569901 Other Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-	11,616	12,000	11,616	12,000
<b>Operating Revenue</b>	<b>280,000</b>	<b>88,300</b>	<b>4,585,121</b>	<b>4,401,557</b>	<b>5,311,531</b>	<b>5,187,441</b>	<b>-</b>	<b>88,300</b>	<b>2,808,911</b>	<b>3,575,645</b>	<b>4,923,977</b>	<b>4,778,497</b>	<b>17,909,540</b>	<b>18,119,739</b>
599201 Restricted Fund Balance	-	-	-	132,935	-	155,508	-	-	-	76,313	-	141,704	-	506,460
599940 Unassigned Balances	114,392	37,844	414,134	526,709	753,253	1,147,086	-	-	405,425	290,847	482,096	752,978	2,169,300	2,755,464
<b>Total Cash Carry Forward</b>	<b>394,392</b>	<b>126,144</b>	<b>4,999,255</b>	<b>5,061,201</b>	<b>6,064,784</b>	<b>6,490,035</b>	<b>-</b>	<b>88,300</b>	<b>3,214,336</b>	<b>3,942,805</b>	<b>5,406,073</b>	<b>5,673,179</b>	<b>20,078,840</b>	<b>21,381,663</b>

Appendix B

Expense By Facility and Sub Ledger  
FY 2011-12 Proposed Budget

	Christa McAuliffe VPK		Christa McAuliffe Elem.		Oasis Elementary		Oasis Elementary VPK		Oasis High		Oasis Middle		All Facilities	
	FY 2011 Budget Amended	FY 2012 Proposed	FY 2011 Budget Amended	FY 2012 Proposed	FY 2011 Budget Amended	FY 2012 Proposed	FY 2011 Budget Amended	FY 2012 Proposed	FY 2011 Budget Amended	FY 2012 Proposed	FY 2011 Budget Amended	FY 2012 Proposed	FY 2011 Budget Amended	FY 2012 Proposed
Basis Instruction	198,454	68,575	2,368,314	2,373,098	2,674,992	2,899,239		68,497	1,615,156	2,012,741	2,346,553	2,694,738	9,203,469	10,116,888
Exceptional			57,064	59,885	154,512	215,808				37,316	53,162	22,145	264,738	335,154
Guidance Services			56,443	49,947	68,735	57,369			89,107	16,328	58,798	51,430	273,083	175,074
Health Services			26,052	62,397	22,486	44,180			11,520	37,403	22,438	49,983	82,496	193,963
Other Pupil Personnel Services			58,239	85,499	62,064	77,823			14,800	17,564	48,928	26,953	184,031	207,839
Instructional Media Services	10,000	10,000	14,600	61,884	87,669	70,429		-	201,900	34,725	60,208	38,763	374,377	215,801
Instructional Staff Training Services				-		-				5,000		5,000		10,000
Board				1,200		-				1,000		1,400		3,600
General Administration			96,291	68,898	92,381	134,635			86,280	59,194	157,499	78,602	432,451	341,328
School Administration	40,623	6,789	250,846	293,258	289,163	312,471		1,000	193,597	261,123	217,162	245,424	991,391	1,120,065
Facilities Acq & Construction	58,500	-		-		-		-					58,500	-
Fiscal Services			59,000	60,840	39,000	73,580			43,000	50,200	39,000	73,580	180,000	258,200
Food Services			116,077	114,257	105,418	117,188			142,385	185,605	162,826	192,692	526,706	609,742
Data Processing Services			72,789	166,835	80,443	67,649			79,220	115,373	74,076	184,202	306,528	534,058
Pupil Transportation Services	500	-	173,522	189,883	181,656	225,370		-	163,708	207,114	252,419	224,976	771,805	847,343
Operation of Plant	25,470	8,000	1,080,682	1,006,609	1,002,099	1,007,109		7,000	329,658	305,553	1,135,896	995,590	3,573,805	3,329,861
Maintenance of Plant	3,000	3,000	26,300	53,786	46,075	48,484		3,000	21,320	41,634	26,930	48,184	123,625	198,088
Debt Services			55,762	39,350	55,762	39,350					55,762	39,350	167,286	118,050
<b>Total Operating Expenses</b>	<b>336,547</b>	<b>96,364</b>	<b>4,511,981</b>	<b>4,687,627</b>	<b>4,962,455</b>	<b>5,390,682</b>	<b>-</b>	<b>79,497</b>	<b>2,991,651</b>	<b>3,387,874</b>	<b>4,711,657</b>	<b>4,973,011</b>	<b>17,514,291</b>	<b>18,615,056</b>
Reserves	57,844	29,780	487,274	373,573	1,102,329	1,099,353		8,803	222,685	554,930	694,417	700,168	2,564,549	2,766,607
<b>Total</b>	<b>394,391</b>	<b>126,144</b>	<b>4,999,255</b>	<b>5,061,200</b>	<b>6,064,784</b>	<b>6,490,035</b>	<b>-</b>	<b>88,300</b>	<b>3,214,336</b>	<b>3,942,804</b>	<b>5,406,074</b>	<b>5,673,179</b>	<b>20,078,840</b>	<b>21,381,663</b>



652101 Office Supplies	500	-	15,000	20,000	20,000	25,000	-	-	20,000	15,000	15,000	15,000	70,500	75,000
652113 Uniforms	-	-	250	1,038	-	750	-	-	1,000	990	250	1,086	1,500	3,864
652116 Small Equipment	7,000	7,000	15,000	11,330	10,000	9,436	-	-	13,000	42,800	10,000	6,250	55,000	76,816
652119 Food And Beverage	-	-	73,500	62,600	65,000	57,800	-	-	110,000	156,900	120,000	134,400	368,500	411,700
652121 Computer Equip/Accessory	-	-	9,000	21,730	15,000	134,270	-	-	155,000	32,700	6,000	96,110	185,000	284,810
652122 Computer Software/License	-	-	20,000	31,568	17,506	51,123	-	-	23,000	16,734	25,000	21,874	85,506	121,299
652128 Other Materials & Supplies	500	-	28,500	37,760	24,000	38,220	-	-	40,000	52,300	36,000	38,220	129,000	166,500
652129 Textbooks	-	-	21,000	25,000	30,000	65,000	-	-	63,750	60,000	15,000	25,000	129,750	175,000
652130 Periodicals	-	-	-	-	-	-	-	-	500	-	-	-	500	-
652199 Other Operating Mat & Supplies	-	-	7,500	12,500	4,000	27,500	-	-	20,000	20,000	-	-	31,500	60,000
655101 Training & Seminars	-	-	5,000	10,000	7,500	10,000	-	-	1,500	10,000	5,000	10,000	19,000	40,000
655102 In-House Training	-	-	6,000	5,000	500	5,000	-	-	1,500	5,000	-	5,000	8,000	20,000
656101 Discounts Taken/Lost	-	-	-	-	-	-	-	-	-	-	-	-	-	-
659101 Depreciation	-	-	-	2,160	-	-	-	-	-	1,800	-	2,520	-	6,480
662601 Improvements Other Than Bldgs	58,500	-	-	-	-	-	-	-	-	-	-	-	58,500	-
664101 Equipment	10,000	10,000	2,500	1,228	-	13,640	-	-	15,000	10,800	25,000	11,195	52,500	46,863
664102 Vehicles	-	-	-	-	-	-	-	-	-	-	25,500	3,000	25,500	3,000
664103 Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-
665101 Capital Outlay Contra Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
666101 Library Books	-	-	6,000	7,000	7,500	7,000	-	-	15,000	7,000	10,000	7,000	38,500	28,000
666102 Scholastic Book Fair	-	-	-	7,000	14,500	12,000	-	-	-	-	5,000	5,500	19,500	24,500
671100 Principal Expense - Debt	-	-	55,762	39,350	55,762	39,350	-	-	-	-	55,762	39,350	167,286	118,050
671103.9035 \$500K Charter School Loan Prin	-	-	-	-	-	-	-	-	-	-	-	-	-	-
672101 Debt Interest Expense	-	-	1,200	-	932	-	-	-	-	-	1,500	-	3,632	-
672103.9035 \$500K Charter School Loan Int	-	-	-	-	-	-	-	-	-	-	-	-	-	-
699201 Restricted Fund Balance	-	-	132,935	-	155,508	-	-	-	76,313	-	141,704	-	506,460	-
<b>Total Expenditures</b>	<b>336,547</b>	<b>96,364</b>	<b>4,644,916</b>	<b>4,687,627</b>	<b>5,117,963</b>	<b>5,390,682</b>	<b>-</b>	<b>79,497</b>	<b>3,067,964</b>	<b>3,387,874</b>	<b>4,853,361</b>	<b>4,973,011</b>	<b>18,020,751</b>	<b>18,615,056</b>
<b>699901 Unassigned Fund Balance</b>	<b>57,844</b>	<b>29,780</b>	<b>354,339</b>	<b>373,573</b>	<b>946,821</b>	<b>1,099,353</b>	<b>8,803</b>	<b>146,372</b>	<b>554,930</b>	<b>552,713</b>	<b>700,168</b>	<b>2,058,089</b>	<b>2,766,607</b>	
<b>Total</b>	<b>394,391</b>	<b>126,144</b>	<b>4,999,255</b>	<b>5,061,200</b>	<b>6,064,784</b>	<b>6,490,035</b>	<b>88,300</b>	<b>3,214,336</b>	<b>3,942,804</b>	<b>5,406,074</b>	<b>5,673,179</b>	<b>20,078,840</b>	<b>21,381,663</b>	

# Appendix D

**CAPITAL MAINTENANCE PROGRAM  
DEPARTMENT**

**FUNDING SOURCE 2011**

**INFORMATION TECHNOLOGY SERVICES**

<b>Oasis Elementary</b>	<b>37,913</b>
Pinnacle Grade & Attendance Annual Support Fee	School Fund 1,624
SILK - LCSD specified scheduling system - Maintenance	School Fund 438
Cafeteria System maintenance (MCS)	School Fund 616
Annual maintenance on Veritas back-up (all Schools - Servers)	School Fund 1,723
Annual maintenance on Symantec anti-virus (all Schools - 575 units)	School Fund 7,751
Annual maintenance on Symantec Ghost (all Schools - 552 units)	School Fund 729
Annual maintenance Microsoft O/S, CALS, Sharepoint, etc - None (no Software Assurance)	School Fund
Microsoft Office Pro Renewals (All Schools)	School Fund 7,500
Toshiba phone maintenance - NONE	School Fund 0
Accelerated Reader - Renaissance Learning	School Fund 3,154
Brain Pop (PTO may offset cost at Oasis)	School Fund 1,116
Keep N Track	School Fund 400
United Streaming (PTO may offset cost at Oasis)	School Fund 1,570
Destiny Library System - Support Renewal (August)	School Fund 993
Barracusa Filter Subscriptions (Web & Spam, All Schools)	School Fund 560
Cisco Smartnet Maintenance	School Fund 6,667
Follette Panther "Basic" Renewal	School Fund 72
Rosetta Stone	School Fund 3,000
<hr/>	
<b>Christa McAuliffe Elementary</b>	<b>27,318</b>
Pinnacle Grade & Attendance Annual Support Fee	School Fund 1,624
SILK - LCSD specified scheduling system - Maintenance	School Fund 401.5
Cafeteria System maintenance (MCS)	School Fund 616
Annual maintenance on Veritas back-up	School Fund 1,723
Toshiba phone maintenance - NONE	School Fund 0
Accelerated Reader - Renaissance Learning	School Fund 3,950
Brain Pop	School Fund 1,116
Keep N Track	School Fund 400
United Streaming	School Fund 1,570
Destiny Library System - Support Renewal (August)	School Fund 993
Barracuda Filter Subscriptions (Web & Spam, All Schools)	School Fund 560
Cisco Smartnet Maintenance	School Fund 6,667
Follette Panther "Basic" Renewal	School Fund 72
Orchard Online	School Fund 1,625
Rosetta Stone	6,000
<hr/>	
<b>Middle School</b>	<b>17,829</b>
Pinnacle Grade & Attendance Annual Support Fee	School Fund 1,624
SILK - LCSD specified scheduling system - Maintenance	School Fund 328.5
Cafeteria System maintenance (MCS)	School Fund 616
Annual maintenance on Veritas back-up	School Fund 1,723
Toshiba maintenance - NONE	School Fund 2,500
Keep N Track	School Fund 400
United Streaming	School Fund 1,570
Destiny Library System - Support Renewal (August)	School Fund 993
Barracuda Filter Subscriptions (Web & Spam, All Schools)	School Fund 560
Cisco Smartnet Maintenance	School Fund 6,667

Follette Panther "Basic" Renewal	School Fund	72
Follette Textbook Manager License Renewal	School Fund	476
SMART Sync Upgrade	School Fund	299
<b>Oasis High School</b>		<b>16,734</b>
CenturyLink Internet	School Fund	4,250
Barracuda Filter Subscriptions (Web & Spam, All Schools)	School Fund	560
Keep N Track	School Fund	400
Pinnacle Grade & Attendance Annual Support Fee	School Fund	1,624
Rosetta Stone	School Fund	9,000
Office	School Fund	400
Alex- Library	School Fund	500
<b>ADMIN</b>		<b>2,000</b>
MCS- Online Bill Pay	School Fund	2,000
<b>TOTAL CAPITAL MAINTENANCE PROGRAM</b>		<b>101,793</b>

**CAPITAL EQUIPMENT PROGRAM**

**DEPARTMENT**

**FUNDING SOURCE**

**2011**

**INFORMATION TECHNOLOGY SERVICES**

		<b>130,270</b>
<b>Oasis Elementary</b>		
PC Refresh cycle	School Fund	110,000
Printers	School Fund	3,800
Server/software upgrades	School Fund	0
Router/other hardware upgrades	School Fund	0
APC System	School Fund	0
APC units	School Fund	2,000
PBX Telephone System	School Fund	0
Wireless System Wiring	School Fund	10,000
Cafeteria POS system incl software/hardware/install (MCS)	School Fund	600
SPAM Filter Upgrade	School Fund	0
NEC Replacement Projectors	School Fund	1,420
NEC Projector Bulbs	School Fund	2,450
<b>Christa McAuliffe Elementary</b>		<b>12,050</b>
APC units	School Fund	500
APC System	School Fund	0
Servers,storage, racks Upgrades- Dell	School Fund	0
Printers	School Fund	1,000
Switches, Routers, firewalls Upgrades	School Fund	
Toshiba Phone system	School Fund	
Cafeteria POS system incl software/hardware/install (MCS)	School Fund	600
PC Refresh cycle	School Fund	0
NEC Projector Bulbs	School Fund	2,450
NEC Replacement Projectors (10) @\$619 each	School Fund	7,500
<b>Middle School</b>		<b>56,150</b>
PC replacements	School Fund	29,200
APC for Servers	School Fund	2,100
APC units	School Fund	4,000
APC System	School Fund	0
HP Thin Clients, To Be Phased Out (169 units)	School Fund	
APC's for lab (24)	School Fund	
Smartboard Speakers	School Fund	12,000
New Soundsystem	School Fund	800
Servers,storage, racks Upgrades- Dell	School Fund	
Printers	School Fund	4,000
Switches, Routers, firewalls Upgrades	School Fund	
Toshiba Phone switch	School Fund	1,000
Cafeteria POS system incl software/hardware/install (MCS)	School Fund	600
NEC Projector Bulbs	School Fund	2,450
Security PC for KeepnTrack	School Fund	

## CAPITAL EQUIPMENT PROGRAM

<b>DEPARTMENT</b>	<b>FUNDING SOURCE</b>	<b>2011</b>
<b>High School</b>		<b>28,800</b>
Cafeteria POS system incl software/hardware/install (MCS)	School Fund	600
Server Warranty	School Fund	3,500
NEC Projector Bulbs	School Fund	1,200
HS Gym Wireless	School Fund	5,000
Printers	School Fund	4,000
Teacher Macbooks	School Fund	12,000
Library Printers	School Fund	2,500
<b>Administration</b>		<b>10,000</b>
Misc	School Fund	10,000
<b>TOTAL CAPITAL EQUIPMENT PROGRAM</b>		<b>237,270</b>