

FISCAL YEAR 2012 / 2013

CITY OF AVENTURA CHARTER SCHOOL BUDGET





AVENTURA CITY OF EXCELLENCE SCHOOL

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Charter Schools USA

**CITY OF AVENTURA
CHARTER SCHOOL FUND
FISCAL YEAR 2012/13**

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City of Aventura

Government Center
19200 West Country Club Drive
Aventura, Florida 33180

Office of the City Manager

April 2012

The Honorable Mayor and City Commission
Aventura City of Excellence School Board of Directors
City of Aventura
Aventura, Florida 33180

RE: 2012/13 Charter School Fund Budget Message

Members of the City Commission:

In accordance with Article IV, Section 4.05 of the Charter of the City of Aventura, I hereby submit the proposed Budget for the Charter School Fund for the fiscal year beginning July 2012, for your review and consideration. This budget document represents the tenth year of operation of the Aventura City of Excellence School. Our goal in the development and preparation of a realistic balanced budget was to provide the funding levels to maintain the quality education services for our students in light of these difficult economic times.

Budget Format

The format of the budget is in accordance with guidelines adopted by the State and School Board of Miami-Dade County, Florida and utilizes the school system's account codes as well. The proposed budget was prepared with input from the school's administrative staff and Charter Schools USA (CSUSA).

Significant Factors Affecting Budget Preparation

The 2012/13 school year represents the tenth year of operations of the school. Our past has shown that we can continue to operate the school at a high level and provide quality education for our students, within the school-based revenues. We have also been fortunate to have a strong business community and involved parents that participate in fund raising activities for school improvements.

As you are aware, the past two years the State Legislature has reduced educational funding in order to balance the state budget. This past session the State Legislature increased funding for education. However, it did not offset the reductions that were imposed in the prior year's budgets. Based on the State budget passed earlier this year, the FTE revenues are expected to increase by 2%.

This budget implements the departmentalization of the fourth grade by adding a teacher position. This also will allow the fourth grade to increase by 12 students in the 2012/13 school year. Over the next five years, as the additional students move up in grade, this will increase each grade by 12 students. The school's capacity enrollment will increase from 972 to 984 students for the 2012/13 school year. Departmentalizing allows teachers to focus on one to two content areas with specialization. This enables them to become experts in their content area rather than generalists teaching all subjects. The Next Generation Sunshine State standards being assessed this year in reading, math and science require an increased depth of knowledge.

The following items represents other important highlights:

- The transfer to the General Fund in the amount of \$30,000 to offset services provided by the Finance Department, to the school will again be deferred this year.
- Revenue in the amount of \$100,000 from the Intersection Safety Camera Program is included to assist in funding the contingency line item in the budget.
- Teacher salary increases will reflect a step increase based on the revised pay plan. In addition returning teachers will be rewarded with a service award based on years of service. The pay plan continues to exceed Miami-Dade County Schools current plan.
- Funds have been budgeted to provide for computer replacements and expanding the use of iPads in the classroom.
- The budget continues to include revenue in the amount of \$125,000 from the Clear Channel agreement for proceeds from the billboard advertising.

The overall budget increased by 2.9% or \$216,455, largely due to the addition of one new teacher and employee salary increases. The budget includes funding for lease payments to the Debt Service Fund to pay annual costs associated with the long term debt borrowed for the construction of the elementary school wing.

It is important that we continue to maximize the school dollars as much as possible and maintain efficient use of budgeted funds.

Summary of All Budgetary Funds

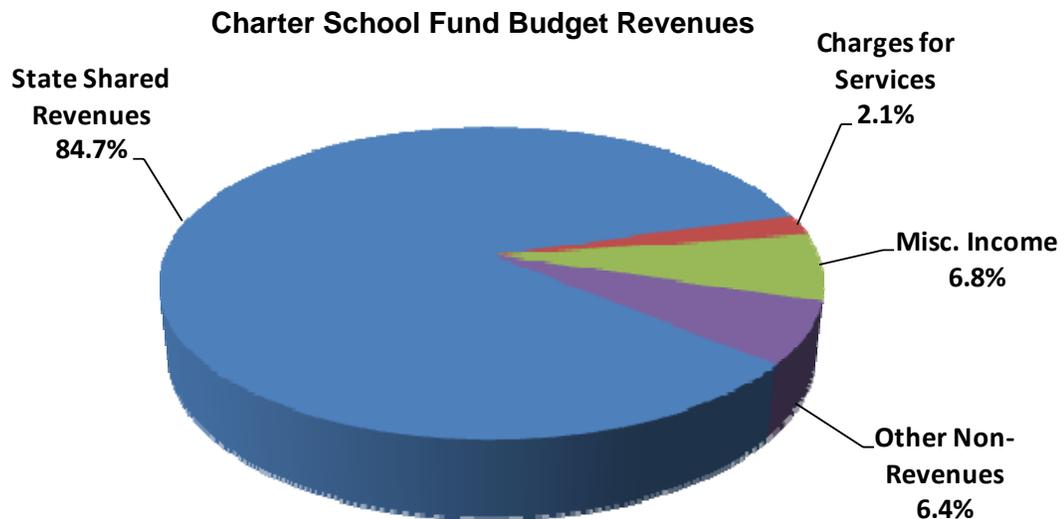
The total proposed budget for 2012/13, including all operating and capital outlay, is \$7,684,896. The majority of the budget is Personnel Services at \$5,201,669. Operating expenditures total \$1,854,727. Other Uses expenditures, which primarily represent lease payments to the Debt Service Fund to cover school construction debt payments and a contingency, account total \$526,500. Capital Outlay expenditures are \$102,000. The following chart shows a comparison of the department's budgets for the past two years. Total costs increased by 2.9%.

Budget Category Summary

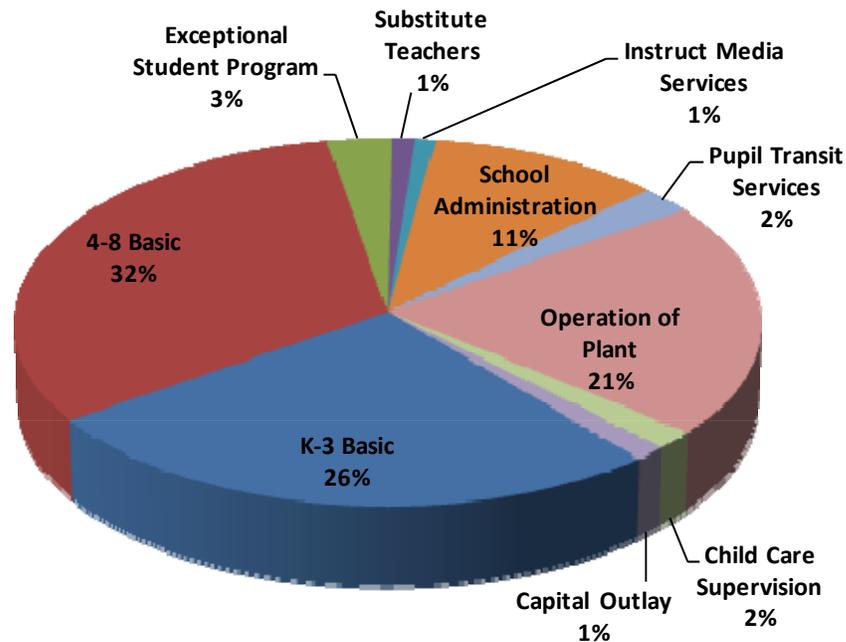
	2011/12	2012/13	Increase (Decrease)	% Change
Revenues				
State Shared Revenues	\$ 6,322,406	\$ 6,508,983	\$ 186,577	3.0%
Charges for Services	161,100	161,100	-	0.0%
Misc. Income	475,000	520,534	45,534	9.6%
Other Non-Revenues	509,935	494,279	(15,656)	-3.1%
Total Revenues	<u>\$ 7,468,441</u>	<u>\$ 7,684,896</u>	<u>\$ 216,455</u>	<u>2.9%</u>
Expenditures				
K-3 Basic	\$ 1,948,241	\$ 2,031,945	\$ 83,704	4.3%
4-8 Basic	2,285,017	2,453,518	168,501	7.4%
Exceptional Student Program	210,883	225,614	14,731	7.0%
Substitute Teachers	84,950	83,341	(1,609)	-1.9%
Instruct Media Services	71,002	71,342	340	0.5%
School Administration	891,730	825,369	(66,361)	-7.4%
Pupil Transit Services	184,000	184,000	-	0.0%
Operation of Plant	1,566,114	1,579,753	13,639	0.9%
Child Care Supervision	129,004	128,015	(989)	-0.8%
Capital Outlay	97,500	102,000	4,500	4.6%
Total Expenditures	<u>\$ 7,468,441</u>	<u>\$ 7,684,896</u>	<u>\$ 216,455</u>	<u>2.9%</u>

Charter School Fund

This fund is used to account for revenues and expenditures specifically earmarked for the City's Charter School. The fund accounts for operating and capital revenues, expenditures and capital outlay.



Charter School Fund Budget Expenditures



Goals

The 2012/13 school year represents the tenth year of operations for ACES. This past year a great deal of time and effort was expended on professional development and curriculum alignment based on Florida's Next Generation Sunshine State Standards, increasing parental involvement, intramural and competitive sport programs and identifying and working with at-risk students. This year we will maintain and expand all our present academic programs and focus on the departmentalization of the fourth grade and expanding our cultural programs through our collaboration with the Aventura Arts & Cultural Center.

ACES will enrich a child's learning and social atmosphere through:

- Whole Child Approach - Emphasis will be placed on the "whole child" to ensure that academic rigor coexists with social responsibility.
- Character Education – Implement and expand ACES award winning and nationally recognized program that encourages our students, families and communities to "live" their values. Programs include parent and community workshops and the infusion of character education across the curriculum.
- Challenging Curriculum – Offer high school level courses in the areas of Math, Science and Foreign Language.
- Curriculum Alignment – Increase academic rigor through the alignment of ACES writing and math programs kindergarten through eighth grade.
- Differentiation of instruction – Provide specialized programs for at-risk learners, on-level learners and gifted students.
- Technology Rich Environment – Engage students through the use of computer labs, computers, Smart Boards, document readers, projectors in classrooms that access

DIRECTV, instructional software and online programs. All students will have the opportunity to participate in instructional program featuring iPads with wireless connectivity.

- Extended School Day Programs/Activities – Offer a variety of opportunities including Before Care and After Care, Sports Study, several Dance programs, Science Tutorial, Writing Tutorial, Reading and Math Computerized Program, Test Taking Strategies and Saturday School.
- Field Trips – Experience hands-on content, living history, ecological studies, guest authors and a variety of culturally rich opportunities through a combination of on campus and off campus field trips.
- School-Wide Events – Organize various events such as Career Day, Red Ribbon Week and Field Day.
- Career Awareness and Entrepreneurship – Register all eighth grade students in a comprehensive course that will allow them to begin career planning and develop and implement a small business.
- Competitive Athletics – Compete at the middle school level in the Florida High School Athletic League. The school fields a boys and girls team for both basketball and soccer. Expanded offerings will include a competitive flag football team and a competitive volleyball team.
- Intramural Athletics – Afford students at the middle school level opportunities to play intramural basketball, volleyball. All students have an opportunity to participate in after school tennis.
- Family Events – Make available various events that include Meet and Greet, Open House, Kindergarten Kickoff, Middle School Guest Speakers Series, Graduation Ceremonies, Middle School Guest Speakers Leadership Series, Talent Showcase and Quarterly Principal’s Honor Roll Breakfasts.
- Parent Education – Execute FCAT reading, math, writing and science nights that present parents with information related to state standards and accountability testing.
- Transportation – Provide students living further than 2 miles from the school and no further than 3.5 miles bus service. Currently four buses provide transportation for approximately 400 students.
- Safe School Campus – Employ a fulltime certified police officer to the school that serves as a School Resource Officer. Traditional security methods including cameras are in place.

Revenues

The revenues, available for allocation in the 2012/13 Fiscal Year, are anticipated to be \$7,684,896. This is an increase of \$216,455 or 2.9% compared to the prior year. The majority of the increase is associated with increased FTE funding from the State budget.

State Shared Revenues – The amount projected for Florida Education Finance Program revenues is \$5,722,983 and is based on \$5,816 per student after the deductions for the transportation reimbursement component and the 2% held back by the School Board for administrative costs. The revenues for next year have been estimated to increase by 2% based on actions taken by the State Legislature. School lunch reimbursement revenues are estimated to be \$71,000. The transportation reimbursement amount is \$174,000 and is based on 325 students requiring bus service. Capital Outlay revenue is estimated to be \$500,000.

Charges for Services – The amount projected for reimbursement from the food service vendor is projected to be \$6,100. After School Program includes revenues derived from fees charged for Before and After School Programs and is estimated to be \$155,000.

Miscellaneous Income – The total amount is \$520,534. This includes revenues from the Clear Channel agreement for proceeds from the billboard advertising, field trips/special programs revenues and fundraising activities. This is offset by specific expenditures in the budget.

Other Non-Revenues – This represents a \$100,000 transfer from the General Fund for revenues from the City’s Intersection Safety Camera Program and anticipated fund balance amounts from the prior year’s budget.

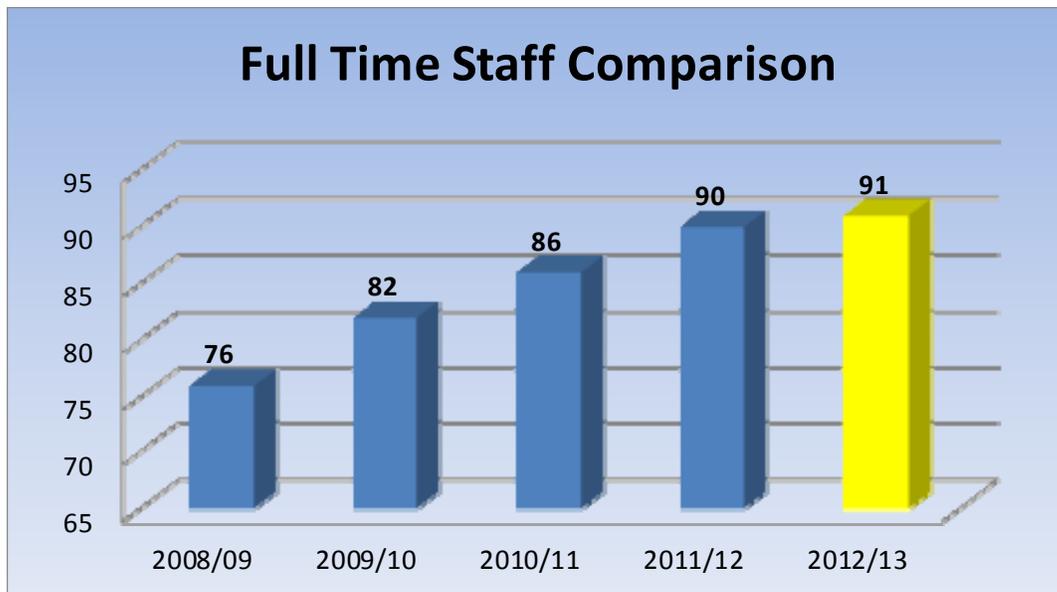
Expenditures

The estimated 2012/13 expenditures contained within this budget total \$7,684,896 and are balanced with the projected revenues.

Personnel Services

Personnel Services are budgeted at \$5,201,669 or 68% of the budget. Personnel Services reflects funding to increase teacher salaries to reflect a step increase based on the new pay plan. In addition returning teachers will be rewarded with a service award based on years of service. The pay plan will continue to exceed Miami-Dade County Schools. The total number of employees is 91 full-time and 14 part-time compared with 90 full-time and 14 part-time positions included in last year’s budget. Included in the full-time positions are 79 instructional staff members and a Computer Network/Technician. All employees except the Principal, Vice Principal and Janitor are under contract with CSUSA.

The budget includes adding one new fourth grade teacher to implement the departmentalization plan previously discussed.



The following outlines the staffing level detail comparisons to the prior fiscal year:

Function	Job Class	2011/12		2012/13	
		Full Time	Part Time	Full Time	Part Time
5101	Teacher	31.00	-	31.00	-
	Para-Professionals	-	7.00	-	7.00
	Reading Specialist	1.00		1.00	
	Instructional Counselor	1.00		1.00	
	Dean of Curriculum	1.00		1.00	
	Aide	1.00		1.00	
5102	Teacher	39.00	-	40.00	-
	Dean of Discipline & Operations	1.00		1.00	
	Aide	1.00		1.00	
5250	Teacher	2.00	-	2.00	-
	Dean of Student Services	1.00		1.00	
5901	Substitute Teacher	1.00	-	1.00	-
6200	Media Specialist	1.00	1.00	1.00	1.00
7300	Principal	1.00	-	1.00	-
	Vice Principal	1.00		1.00	
	Business Manager	1.00	-	1.00	-
	Administrative Secretary	1.00	-	1.00	-
	Receptionist	2.00	-	2.00	-
	Registrar/Compliance	1.00		1.00	
	Computer Network/Tech	1.00		1.00	
7900	Janitor	1.00		1.00	
9102	P/T After School Counselor I		5.00		5.00
	P/T After School Counselor II		1.00		1.00
Total		90.00	14.00	91.00	14.00

Operating Expenses

The expenditures for operating expenses are \$1,854,727, which represents 24% of the budget. This is \$11,724 less than the prior year. The major expenses are as follows:

- CSUSA education/administrative fee - \$326,000
- Textbooks - \$144,000
- Transportation services contract - \$184,000
- Other materials and supplies - \$147,500
- Electricity - \$161,000
- Building maintenance contract - \$225,000
- Field Trips and School Events - \$215,000
- Repairs and Maintenance - \$91,500
- Office Equipment Leases - \$28,000

Other Uses

Other Uses expenditures total \$526,500 primarily represent lease payments to the Debt Service Fund to cover the elementary school wing construction debt payments. Other expenditures include a contingency account and costs associated with utilizing the Arts & Cultural Center.

Capital Outlay

A total of \$102,000 has been budgeted for capital outlay to replace computers and servers, upgrade network switches and providing iPads in the classrooms.

Summary

I am pleased to submit the detailed budget contained herein. The budget document and its related funding levels represent the City's continued commitment to providing a school of excellence for our community.

The budget contains funding levels to address the following key objectives:

- Hiring and retaining administrators and teachers who are well prepared for creating life-long learners in their students as well as acting as role models in their own quest for knowledge on the latest "best practices" in educational research to enhance their teaching abilities.
- Putting into place a strong accountability system that will hold everyone at ACES responsible for maximizing learning opportunities.
- Creating a school climate that enables students and teachers to feel they are cared for, respected, and contributing members of ACES.
- A low staff-pupil ratio in order to enhance the development of the individual strengths of each student.
- Continuing to use data to evaluate the efficacy of instructional programs.
- Developing a strong parent-teacher relationship.
- Maximizing the use of technology embedded in classroom instruction as well as in a lab setting.

The preparation and formulation of this document could not have been accomplished without the assistance and dedicated efforts of the School's Administration. All questions relating to the budget should be referred to my attention.

Respectfully submitted,



Eric M. Soroka
City Manager

BUDGET PROCESS

Budget Preparation/Development

1. January: Meetings are held with the Principal, school staff and City Manager to develop Goals and to discuss issues that may impact the budget for the upcoming school year.
2. February: Preliminary Revenue projections and forecasts are developed by the City Manager. The following steps are followed to project revenues:
 - Forecast student enrollment
 - The State's Florida Education Finance Program (FEFP) per student allocation is projected by the State and provided to the charter school.
 - Capital Outlay funding is determined by the State based on available funding.
3. March: Personnel needs are developed based on input from the Principal and staff. The following steps are utilized to forecast personnel:
 - Review existing staffing requirements to ensure adequate coverage for student needs and new programs.
 - Review salary structure to ensure competitiveness with the school district.
 - Benefits calculations such as Workers' Compensation, Life Insurance, Health Insurance, and Pension are provided by CSUSA and developed for each qualifying employee.
4. April: Individual expenditure line items are developed by the City Manager based on input from the Principal and historical data. A draft of the budget document is prepared by the City Manager. The draft is reviewed by the Principal and the Finance Department.
5. April/May: The budget is reviewed by the School Advisory Committee. The City Manager submits budget to the City Commission who act as the Board of Directors for the School.
6. June: The budget is loaded into the accounting system.
7. July: Budget goes into effect.

Budget Adoption

The Charter School budget is approved via Ordinance at two public meetings scheduled for May and June conducted by the City Commission. The adopted budget is integrated into the accounting software system effective July 1st.

Budget Control/Monitoring

Funds appropriated in the Budget may be expended by and with the approval of the City Manager in accordance with the provisions of the City Charter and applicable law. Funds of the City shall be expended in accordance with the appropriations provided in the Budget and shall constitute an appropriation of the amounts specified therein. Supplemental appropriations or the reduction of appropriations, if any, shall be made in accordance with Section 4.07 of the City Charter.

The Budget establishes a limitation on expenditures by department total. Said limitation requires that the total sum allocated to the Charter School department for operating and capital expenses may not be increased or decreased without specific authorization by a duly-enacted Ordinance affecting such amendment or transfer. Therefore, the City Manager may authorize transfers from

one individual line item account to another, so long as the line item accounts are within the same department and fund.

The "Personnel Allocation Summary" enumerates all authorized budgeted positions. However, the City Manager may amend said authorized budgeted positions in order to address the operating needs of the department so long as sufficient budgeted funds are available. The budget is monitored on a monthly basis to track variances between actual and budgeted amounts. Significant variances are investigated and monitored for corrective action. Quarterly review meetings are held with the Principal and City Manager. Encumbrances do not constitute expenditures or liabilities in the current year, but instead are defined as commitments related to unperformed contracts for goods or services, which are only reported in governmental funds.

Budget Amendment

Upon the passage and adoption of the Charter School Fund Budget for the City of Aventura, if the City Manager determines that the department total will exceed its original appropriation, the City Manager is authorized to prepare such Ordinances for consideration by the City Commission as may be necessary and proper to modify any line item from the Budget.

Basis of Accounting

Basis of Accounting refers to the time period when revenues and expenditures are recognized in the accounts and reported on the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accrual basis of accounting is followed for the proprietary fund types. The modified accrual basis of accounting is followed in the governmental fund types and the expendable trust funds type. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, that is, when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures are generally recognized under the modified accrual accounting when the related fund liability is incurred. Exceptions to the general rule are principal and interest on general long-term debt which is recognized when due.

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

During June 1999, the Government Accounting Standards Board (GASB) issued Statement No. 34. This statement established new accounting and financial reporting standards for state and local governments. The Charter School Fund implemented the new financial reporting requirements of GASB 34.

BUDGET DEVELOPMENT GUIDELINES

Financial Policies

The Charter School's financial policies, compiled below, set forth the basic framework for the overall fiscal management of the school. Operating independently of changing circumstances

and conditions, these policies assist the decision-making process of the City Manager and School's Administration. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long-standing principles; traditions and practices that have guided the Charter School in the past and have helped maintain financial stability over the last 2 years. They are reviewed annually as a decision making tool and to ensure their continued relevance in an ever-changing environment.

Operating Budget Policies

1. The Charter School will maintain at a minimum, an accessible cash reserve equivalent to four weeks of operating costs.
2. No new or expanded services shall be implemented without a corresponding revenue source or the implementation of trade-offs of expenses or revenues at the same time. This applies to personnel, equipment and any other peripheral expenses associated with the service.
4. The Charter School shall continue to support a scheduled level of maintenance and replacement of its infrastructure.
5. The Charter School shall support capital expenditures that reduce future operating costs.

Capital Budget Policies

1. The Charter School will develop a multi-year plan for capital improvement that is updated annually with documentation of deviations from the plan.
2. The Charter School will maintain its physical assets at a level adequate to protect the School's capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital equipment from current revenues wherever possible.
3. The Charter School will provide sufficient funds to replace and upgrade equipment as well as to take advantage of new technology thereby ensuring that employees have safe and efficient tools to provide their service. It reflects a commitment to further automation and use of available technology to improve productivity in the Charter School's work force. The objective for upgrading and replacing equipment includes: (1) normal replacement as equipment completes its useful life, (2) upgrades to new technology, and (3) additional equipment necessary to service the needs of the Charter School.
4. The Charter School will use the following criterion to evaluate the relative merit of each capital project. Capital expenditures will foster goals of:
 - a. Projects specifically included in an approved replacement schedule.
 - b. Projects that reduce the cost of operations.
 - c. Projects that significantly improve safety and reduce risk exposure.

Revenue Policies

1. The School will attempt to maintain a diversified and stable revenue system as a shelter from short-run fluctuations in any single revenue source.
2. The School will attempt to obtain new revenue sources as a way of ensuring a balanced budget.

3. The School will review fees/charges annually and will design or modify revenue systems to include provisions that automatically allow charges to grow at a rate that keeps pace with the cost of providing the service.

Cash Management/Investment Policies

1. The School will deposit all funds received by 2:00 PM the next day.
2. Investment of School funds will emphasize safety of capital; liquidity of funds and investment income.
3. The School will collect revenues aggressively, including any past due amounts owed.

Reserve Policies

1. The School will maintain a fund balance of at least \$75,000.

Accounting, Auditing, and Financial Reporting Policies

1. An independent audit will be performed annually.
2. The Charter School will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

AVENTURA CITY OF EXCELLENCE SCHOOL VISION STATEMENT

To join with our community to become the premier charter school in the nation where academic excellence coexists with the promotion of social responsibility grounded in an atmosphere of human dignity.

AVENTURA CITY OF EXCELLENCE SCHOOL PHILOSOPHY AND ESSENTIAL ELEMENTS

The Aventura City of Excellence School staff believes that we have a responsibility to create a school climate that enables every individual to feel cared for, respected and to act as contributing members of the school culture. All students can learn and will be encouraged to strive for academic excellence and personal growth that will enable them to be productive and active members of society. In the practical application of this philosophy, opportunities shall be provided to:

1. Develop in each student and professional staff member a sense of self-worth and a positive self-concept
2. Imbue such character traits as honesty, integrity, compassion, respect, cooperation, humility, happiness and responsibility toward each other, our community and our world
3. Develop in each student an understanding of and responsibility for making positive personal and social choices
4. Improve upon the quality of instruction and curriculum by increasing the effectiveness of teachers and their teaching through ongoing professional development
5. Provide each student with experiences to develop an awareness of good health habits and attitudes for living by encouraging each student to perceive learning as a life-long continuing process from pre-school through adulthood
6. Encourage, through educational reporting, city and district officials, the citizens of Aventura, and the professional staff to support quality education in the school
7. Use assessment data to identify and track student achievement and learning goals
8. Develop school programs based on "best practices" to promote learning gains
9. Develop strong parent-teacher-student relationships
10. Provide a strong accountability system that holds everyone at the schoolhouse responsible for maximizing learning opportunities
11. Provide a low student-teacher ratio in order to enhance the development of the individual strengths of each student
12. Provide additional staff members for enrichment and remediation services
13. Develop in each student the ability to think critically, make inferences, apply knowledge to new settings and use these skills to make wise choices

CURRICULUM

The ACES curriculum is connected to state and national content standards and the school's goals for student learning are coordinated or integrated across different disciplines. The curriculum's sequence is rational, with more complex ideas building on simpler ones, respecting each student's developmental levels and prior learning. Teachers and students are accountable for all state and local assessments in addition to internal formal and informal assessments and observations.

Classroom teachers utilize technology daily to reinforce instruction and offer opportunities for independent practice. ACES students have access to Internet-based instructional programs at home and at school. Students in kindergarten through fifth grade utilize the ACES computer lab weekly. Sixth grade students enroll in a nine-week technology course, exposing them to all Microsoft Office Applications. Seventh grade students are required to enroll in a year long Computer Concepts courses designed to expose them to all facets of the technology available to them. Eighth grade students take a year-long technology aided career awareness and entrepreneurship course.

ACES offers a variety of programs to meet the needs of all learners. The English Speakers of Other Languages (ESOL) program is offered to students who are working toward English language proficiency. Classroom teachers servicing ESOL students have undergone special training related to strategies that enhance language acquisition. The ACES ESOL Coordinator collaborates with classroom teachers related to instructional modifications that aide in content comprehension.

Exceptional Education students are serviced within the general classroom, reducing social stigmas and enhancing the continuity of instruction. The ESE teacher collaborates with classroom teachers to ensure that "strategies for success" are implemented in all subject areas.

Students with speech and language needs are serviced by a Speech and Language Pathologist and students will occupational therapy needs are serviced by a specialist. These programs are offered to students who qualify for services based on school district requirements.

At risk readers are targeted through a variety of intervention courses and strategies. ACES Literacy Team teaches at-risk-readers grades Kindergarten through eighth grade in small group settings. This supplemental reading program provides intensive instruction using research based programs such as Story Town Targeted Intervention and Read 180.

ACES is focused on meeting the needs of all students. To this end, ACES offers a variety of extended school day programs. These programs target specific student needs and are offered both before and after school. These programs include small group writing instruction, focused math tutorials, science study group and a Saturday reading program.

Gifted students in grades 1 and 2 receive "Gifted Instruction" in Language Arts and Reading daily. Project-based applications encompassing the sciences; arts, math, and language allow students an opportunity to combine their creativity and practical knowledge. Eligible students in grades 3, 4, and 5 have an opportunity to enroll in a gifted language Arts/Reading course and a gifted Math course. Eligible students in middle school have an opportunity to enroll in gifted courses.

ACES science laboratory program provides students with hands-on application of core curriculum. Students in second through fifth grade visit the science lab weekly and students in kindergarten and first grade conduct experiments within their classrooms. All middle school students enroll in comprehensive science courses that emphasizes hands-on investigation.

ACES students are exposed to eco-literacy through participation in our outdoor garden project.

ACES Modern Language Program places emphasis on four basic components of language acquisition (e.g., listening, speaking, reading and writing). Students build an understanding of the relationship between perspectives and products of various cultures. Middle School students are required to enroll in Spanish courses throughout their middle school career at ACES. The elementary Spanish program is offered to all kindergarten through fifth grade students and emphasizes cultures and conversational speaking.

ACES Middle School Program offers academic rigor in conjunction with an extraordinary selection of extracurricular activities and elective programs. ACES students have the opportunity to enroll in high school level Spanish, Earth Space Science, Biology, Algebra and Geometry and to select one of five elective courses. These elective courses include Media Production, Modern Dance, Art, Guitar, Team Sports and Drama. All middle school students are invited to participate in after school teams including volleyball, basketball and tennis. ACES also participates in the Independent Athletic League and offers competitive boys and girls basketball and competitive boys and girls soccer, competitive girls volleyball and boys flag football. These programs are funded through the school budget and offered at no cost to students.

Elementary school students also enjoy a variety of special subject classes daily. These programs include art, physical education, technology, media, Spanish, writing and music. Each Friday Elementary students participate in a club. Clubs vary from year to year based on student interest. Currently ACES is offering the following clubs; Bollywood Dance, Baton, Board Games, Latch Hook, Scrapbooking, Table Tennis, Jazz Dance, Middle Eastern Dance, Latin Dance, French, Origami, Cheerleading, School house Rock, Soccer, Basketball and Healthy Eating/Gardening.

PERFORMANCE CRITERIA

1) **Indicator:** All students will maintain a portfolio demonstrating and charting improvement and mastery of skills required at that grade level. This portfolio will be part of the Personal Learning Plan (PLP) that is the compendium of parent, student and teacher conferences. Each PLP will establish academic goals for each individual student in relation to his/her performance and progress.

2006/07 Actual: Complete

2007/08 Actual: Complete

2008/09 Actual: Complete

2009/10 Actual: Complete

2010/11 Actual: Complete

2) **Indicator:** The State of Florida A+ Plan Grade shall be no lower than a "B".

2006/07 Actual: A

2007/08 Actual: A

2008/09 Actual: A

2009/10 Actual: A

2010/11 Actual: A

3) **Indicator:** Meet the requirements delineated in Florida State Board of Education Administrative Rule 6A-1.09981, Implementation of Florida's System of School Improvement and Accountability, as may be amended from time to time.

2006/07 Actual: Complete

2007/08 Actual: Complete

2008/09 Actual: Complete

2009/10 Actual: Complete

2010/11 Actual: Complete

4) **Indicator:** Percent of parents that completed all 20 required volunteer hours by the end of the year.

2006/07 Actual: 100%

2007/08 Actual: 100%

2008/09 Actual: 100%

2009/10 Actual: 100%

2010/11 Actual: 100%

5) **Indicator:** Number of students enrolled shall be 95% of the number allowed by the School Charter.

2006/07 Actual: 100%

2007/08 Actual: 100%

2008/09 Actual: 100%

2009/10 Actual: 100%

2010/11 Actual: 100%

6) **Indicator:** The year-to-year retention rate shall be 90%.

2006/07 Actual: 99%

2007/08 Actual: 98%

2008/09 Actual: 98%

2009/10 Actual: 98%

2010/11 Actual: 98%

7) **Indicator:** The percentage of parents who on the Parent Survey agree or strongly agree to the statement that "I would recommend the Charter School to a friend" is 90%.

2006/07 Actual: 99%

2007/08 Actual: 99%

2008/09 Actual: 99%

2009/10 Actual: 99%

2010/11 Actual: 99%

8) **Indicator:** The audits required by State Law and the Charter shall indicate that the financial statements are presented fairly and that tests of compliance with laws and regulations and consideration of the internal control over financial reporting disclose no instances of non-compliance, nor any material weaknesses.

2006/07 Actual: All in compliance

2007/08 Actual: All in compliance

2008/09 Actual: All in compliance

2009/10 Actual: All in compliance
2010/11 Actual: All in compliance

9) **Indicator:** Class size and student/classroom teacher ratios shall be maintained throughout the school year at 18:1 for kindergarten through third grade and an average of 22:1 for all grades fourth through eighth.

2006/07 Actual: All in compliance
2007/08 Actual: All in compliance
2008/09 Actual: All in compliance
2009/10 Actual: All in compliance
2010/11 Actual: All in compliance

10) **Indicator:** Reading - Percent of Students in the school on grade level and above in Reading. This is based on the Sunshine State Standards and exhibited in proficiency on the Florida Comprehensive Assessment Test (FCAT).

2006/07 Actual: 89%
2007/08 Actual: 88%
2008/09 Actual: 93%
2009/10 Actual: 92%
2010/11 Actual: 92%

11) **Indicator:** Math - Percent of Students in the school on grade level and above in Math. This is based on the Sunshine State Standards and exhibited in proficiency on the Florida Comprehensive Assessment Test (FCAT).

2006/07 Actual: 88%
2007/08 Actual: 88%
2008/09 Actual: 87%
2009/10 Actual: 85%
2010/11 Actual: 92%

12) **Indicator:** Writing - Percent of students in the school on grade level and above in Writing. This is based on the Sunshine State Standards and exhibited in proficiency on the Florida Comprehensive Assessment Test (FCAT).

2006/07 Actual: 85%
2007/08 Actual: 89%
2008/09 Actual: 92%
2009/10 Actual: 87%
2010/11 Actual: 90%

13) **Indicator:** All Students will achieve high science standards as measured by Sunshine State Standards Performance Standards.

2006/07 Actual: 43%
2007/08 Actual: 69%
2008/09 Actual: 73%
2009/10 Actual: 67%
2010/11 Actual: 76%

CITY OF AVENTURA

CHARTER SCHOOL FUND 190

BUDGET CATEGORY SUMMARY

2012/13 (July 1 - June 30)

FUND DESCRIPTION

This fund is used to account for revenues and expenditures specifically earmarked for the City's Charter School. The fund will account for operating and capital expenditures associated with the Aventura City of Excellence School.

CATEGORY	2010/11 ACTUAL	2011/12 APPROVED BUDGET	2011/12 HALF YEAR ACTUAL	2012/13 CITY MANAGER PROPOSAL
REVENUE PROJECTIONS				
State Shared Revenues	\$ 7,059,291	\$ 6,322,406	\$ 3,097,649	\$ 6,508,983
Charges for Services	192,991	161,100	54,672	161,100
Misc. Income	598,248	475,000	345,686	520,534
Other Non-Revenues	100,000	509,935	449,935	494,279
Total Revenues	\$ 7,950,530	\$ 7,468,441	\$ 3,947,942	\$ 7,684,896
EXPENDITURES				
K-3 Basic	\$ 1,787,086	\$ 1,948,241	\$ 762,216	\$ 2,031,945
4-8 Basic	2,059,431	2,285,017	982,034	2,453,518
Exceptional Student Program	212,518	210,883	95,030	225,614
Substitute Teachers	107,454	84,950	41,615	83,341
Instruct Media Services	71,114	71,002	28,126	71,342
School Administration	1,002,874	891,730	472,520	825,369
Pupil Transit Services	184,140	184,000	91,800	184,000
Operation of Plant	1,516,765	1,566,114	719,660	1,579,753
Child Care Supervision	146,996	129,004	59,392	128,015
Capital Outlay	225,258	97,500	108,567	102,000
Total Expenditures	\$ 7,313,636	\$ 7,468,441	\$ 3,360,960	\$ 7,684,896
Revenues over(under) Expenditures	\$ 636,894	\$ -	\$ 586,982	\$ 0

CITY OF AVENTURA

CHARTER SCHOOL

2012/13

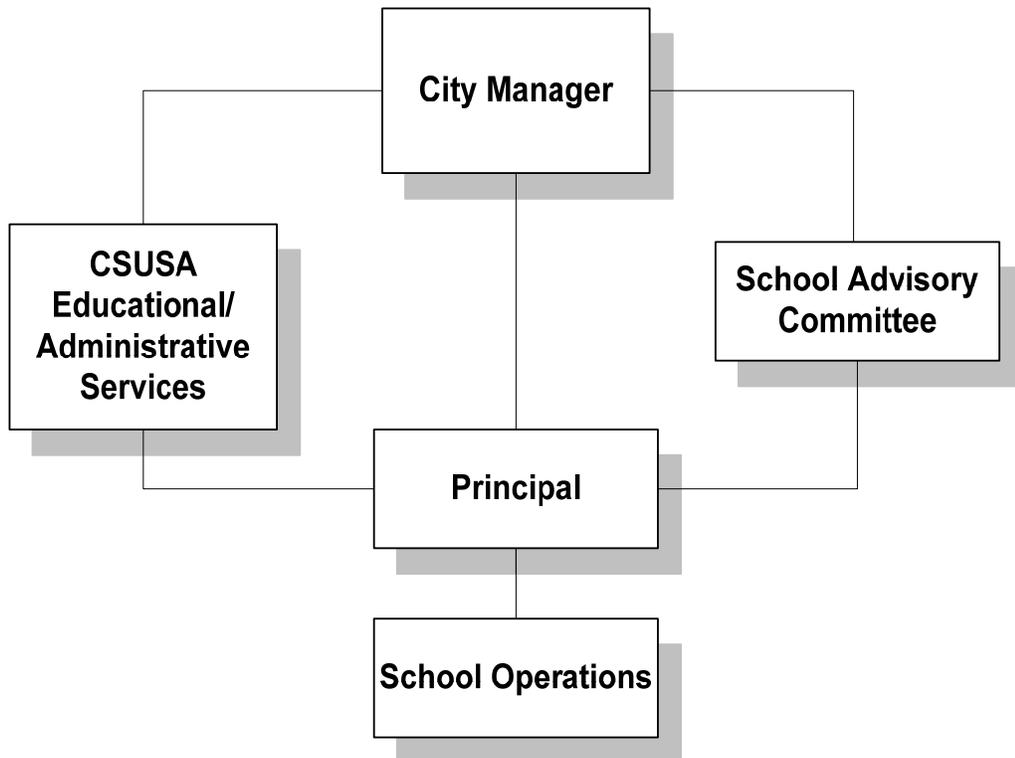
DEPARTMENT DESCRIPTION

This department is responsible for the organization, operation and management of the City's charter School. By focusing on low student teacher ratios, high academic standards and parental participation, the school provides a first class learning environment for the City's children. The school operations are provided in conjunction with a service contract with Charter Schools USA.

CATEGORY RECAP	2010/11 ACTUAL	2011/12 APPROVED BUDGET	2011/12 HALF YEAR ACTUAL	2012/13 CITY MANAGER PROPOSAL
Personnel Services	\$ 4,737,616	\$ 4,987,990	\$ 2,023,215	\$ 5,201,669
Operating Expenditures	1,882,762	1,866,451	997,472	1,854,727
Other Uses	468,000	516,500	231,706	526,500
Capital Outlay	225,258	97,500	108,567	102,000
Total	\$ 7,313,636	\$ 7,468,441	\$ 3,360,960	\$ 7,684,896

Charter School Department

Organization Chart



CITY OF AVENTURA

CHARTER SCHOOL FUND 190

REVENUE PROJECTIONS

2012/13

ACCOUNT #	SCHOOL REVENUE CODE	DESCRIPTION	2010/11 ACTUAL	2011/12 APPROVED BUDGET	2011/12 HALF YEAR ACTUAL	2012/13 CITY MANAGER PROPOSAL
<u>State Shared Revenues:</u>						
3359050	3261	School Lunch Reimbursement	\$ 63,955	\$ 71,000	\$ 54,257	\$ 71,000
3359100	3310	Florida Education Finance Program	6,366,811	5,526,000	2,881,015	5,722,983
3359201	3361	A+ Revenues	-	-	-	68,000
3316100	3321	Education Jobs Fund Program	-	101,406	50,704	-
3359800	3354	Transportation	108,334	124,000	55,605	147,000
3359910	3391	Capital Outlay	520,191	500,000	56,068	500,000
	Subtotal		<u>\$ 7,059,291</u>	<u>\$ 6,322,406</u>	<u>\$ 3,097,649</u>	<u>\$ 6,508,983</u>
<u>Charges for Services:</u>						
3478050	3450	Food Service Fees	\$ -	\$ 6,100	\$ -	\$ 6,100
3479050	3473	After School Programs	192,991	155,000	54,672	155,000
	Subtotal		<u>\$ 192,991</u>	<u>\$ 161,100</u>	<u>\$ 54,672</u>	<u>\$ 161,100</u>
<u>Misc. Income:</u>						
3611000	3431	Interest Earnings	\$ 8,149	\$ 15,000	\$ 3,928	\$ 10,000
3661900	3495	Misc. Revenues	116,020	115,000	109,852	150,000
3661910	3495	Sport Program Fundraising	-	-	2,370	2,500
3661955	3467	Field Trips/Special Programs	184,311	200,000	116,331	200,034
3692000	3469	Special events	70,500	-	20,118	13,000
3665000	3469	Other Private Source Revenue	219,268	145,000	93,087	145,000
	Subtotal		<u>\$ 598,248</u>	<u>\$ 475,000</u>	<u>\$ 345,686</u>	<u>\$ 520,534</u>
<u>Other Non-Revenues:</u>						
3811039	3610	Transfers In	\$ 100,000	\$ 100,000	\$ 50,000	\$ 100,000
3999000	3489	Beginning Surplus	-	409,935	399,935	394,279
	Subtotal		<u>\$ 100,000</u>	<u>\$ 509,935</u>	<u>\$ 449,935</u>	<u>\$ 494,279</u>
Total Revenues			<u>\$ 7,950,530</u>	<u>\$ 7,468,441</u>	<u>\$ 3,947,942</u>	<u>\$ 7,684,896</u>

CITY OF AVENTURA
CHARTER SCHOOL
2012/13
BUDGETARY ACCOUNT SUMMARY
190-6001-569
K-3 Basic 5101

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2010/11 ACTUAL	2011/12 APPROVED BUDGET	2011/12 HALF YEAR ACTUAL	2012/13 CITY MANAGER PROPOSAL
Personnel Services						
1220	120	Teacher	\$ 1,253,712	\$ 1,343,408	\$ 508,423	\$ 1,322,655
1230	130	Other Certified Instruction Reading Specialist Instructional Counselor Dean of Curriculum	85,490	88,979	31,526	163,783
1250	150	Kindergarten Aides (P/T) 7 Admin. Asst.	95,212 -	93,920 -	43,376	96,353 -
1502	291	Bonuses	40,613	59,000	8,745	48,000
1503	291	Stipends	4,500	22,725	-	22,725
2101	221	Social Security- matching	109,499	116,762	43,930	121,084
2201	211	Pension	5,241	10,743	1,338	11,385
2301	231	Health, Life & Disability Insurance	75,020	93,055	46,438	121,430
2302	232	Dental Insurance	11,617	6,528	6,163	6,720
2401	241	Workers' Compensation	7,090	18,621	-	19,310
2501	250	Unemployment Compensation	16,149	-	5,237	-
		subtotal	\$ 1,704,143	\$ 1,853,741	\$ 695,176	\$ 1,933,445
Operating Expenditures/Expenses						
4001	330	Travel/Conferences/Training	\$ 879	\$ 3,500	\$ 2,413	\$ 3,500
5290	590	Other Mat'l & Supply	21,812	25,000	18,726	35,000
5299	790	Miscellaneous Expense	48	4,500	1,267	4,500
5410	521	Memberships/Dues/Subscription	-	1,500	-	1,500
5411	520	Textbooks	60,204	60,000	44,634	54,000
		subtotal	\$ 82,943	\$ 94,500	\$ 67,040	\$ 98,500
Total Function 5101			\$ 1,787,086	\$ 1,948,241	\$ 762,216	\$ 2,031,945

CITY OF AVENTURA
CHARTER SCHOOL
2012/13
BUDGETARY ACCOUNT SUMMARY
190-6002-569
4-8 Basic 5102

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2010/11 ACTUAL	2011/12 APPROVED BUDGET	2011/12 HALF YEAR ACTUAL	2012/13 CITY MANAGER PROPOSAL
Personnel Services						
1220	120	Teacher	\$ 1,624,923	\$ 1,690,128	\$ 721,954	\$ 1,742,594
1230	130	Other Certified Instruction				
		Dean of Discipline & Operations	-	-	-	73,542
1250	150	Aide	28,647	27,063		28,838
1502	291	Bonuses	46,852	71,000	20,768	60,000
1503	291	Stipends	4,500	47,880		47,880
2101	221	Social Security- matching	125,627	131,365	55,092	141,140
2201	211	Pension	11,000	12,879	2,859	13,837
2301	231	Health, Life & Disability Insurance	87,202	90,733	45,642	145,774
2302	232	Dental Insurance	13,160	7,680	5,951	8,064
2401	241	Workers' Compensation	8,807	20,950	-	22,509
2501	250	Unemployment Compensation	15,334	-	7,725	-
		subtotal	\$ 1,966,052	\$ 2,099,678	\$ 859,991	\$ 2,284,179
Operating Expenditures/Expenses						
4001	330	Travel/Conferences/Training	\$ 2,702	\$ 4,500	\$ 3,040	\$ 4,500
5290	590	Other Mat'l & Supply	28,916	84,000	36,142	65,000
5299	790	Miscellaneous Expense	317	3,000	1,125	3,000
5410	521	Memberships/Dues/Subscription	-	839	-	839
5411	520	Textbooks	61,444	93,000	72,906	87,000
5901	791	Athletic Activities	-	-	8,830	9,000
		subtotal	\$ 93,379	\$ 185,339	\$ 122,043	\$ 169,339
Total Function 5102			\$ 2,059,431	\$ 2,285,017	\$ 982,034	\$ 2,453,518

CITY OF AVENTURA
CHARTER SCHOOL
2012/13
BUDGETARY ACCOUNT SUMMARY
190-6003-569
Exceptional Student Program 5250

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2010/11 ACTUAL	2011/12 APPROVED BUDGET	2011/12 HALF YEAR ACTUAL	2012/13 CITY MANAGER PROPOSAL
Personnel Services						
1220	120	Teacher	\$ 147,832	\$ 130,460	\$ 57,519	\$ 92,472
1230	130	Other Certified Instruction Dean of Student Services	-	-	-	56,310
1502	291	Bonuses	4,159	5,000	2,186	5,000
1503	291	Stipends	-	-	-	-
2101	221	Social Security- matching	11,305	9,980	4,403	11,382
2201	211	Pension	134	978	469	1,116
2301	231	Health, Life & Disability Insurance	8,240	15,809	6,010	10,455
2302	232	Dental Insurance	558	576	289	576
2401	241	Workers' Compensation	801	1,592	-	1,815
2501	250	Unemployment Compensation	1,290	-	1,762	-
		subtotal	\$ 174,319	\$ 164,395	\$ 72,638	\$ 179,126
Operating Expenditures/Expenses						
3190	310	Prof & Tech Services-SPED	\$ 35,896	\$ 33,000	\$ 16,345	\$ 33,000
4001	330	Travel/Conferences/Training	532	3,000	-	3,000
4420	590	Leasing Expense	-	3,000	-	3,000
5290	590	Other Mat'l & Supply	1,652	5,000	5,373	5,000
5299	790	Miscellaneous Expense	-	1,500	674	1,500
5410	521	Memberships/Dues/Subscription	119	988	-	988
		subtotal	\$ 38,199	\$ 46,488	\$ 22,392	\$ 46,488
Total Function 5250			\$ 212,518	\$ 210,883	\$ 95,030	\$ 225,614

CITY OF AVENTURA
CHARTER SCHOOL
2012/13
BUDGETARY ACCOUNT SUMMARY
190-6004-569
Substitute Teachers 5901

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2010/11 ACTUAL	2011/12 APPROVED BUDGET	2011/12 HALF YEAR ACTUAL	2012/13 CITY MANAGER PROPOSAL
Personnel Services						
1220	120	Pool Sub	\$ 54,653	\$ 26,266	\$ 13,226	\$ 26,265
1225	140	Teacher - P/T	38,402	46,000	24,882	46,000
1502	291	Bonuses	897	-	-	800
2101	221	Social Security- matching	7,157	5,279	2,033	5,528
2201	211	Pension	20	321	-	197
2301	231	Health, Life & Disability Insurance	2,953	6,133	456	3,477
2302	232	Dental Insurance	315	109	53	192
2401	241	Workers' Compensation	1,628	842	-	882
2501	250	Unemployment Compensation	1,429	-	965	-
Total Function 5901			\$ 107,454	\$ 84,950	\$ 41,615	\$ 83,341

CITY OF AVENTURA
CHARTER SCHOOL
2012/13
BUDGETARY ACCOUNT SUMMARY
190-6005-569
Instruct Media Services 6200

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2010/11 ACTUAL	2011/12 APPROVED BUDGET	2011/12 HALF YEAR ACTUAL	2012/13 CITY MANAGER PROPOSAL
Personnel Services						
1230	130	Media Specialist	\$ 59,250	\$ 55,283	\$ 21,863	\$ 56,833
1502	291	Bonuses	2,304	2,000	2,186	2,500
2101	221	Social Security- matching	4,602	4,229	1,714	4,348
2201	211	Pension	724	347	284	349
2301	231	Health, Life & Disability Insurance	2,882	5,277	1,849	3,427
2302	232	Dental Insurance	220	192	110	192
2401	241	Workers' Compensation	321	674	-	693
2501	250	Unemployment Compensation	710	-	120	-
		subtotal	\$ 71,013	\$ 68,002	\$ 28,126	\$ 68,342
Operating Expenditures/Expenses						
5411	520	Textbooks	\$ 101	\$ 3,000	\$ -	\$ 3,000
		subtotal	\$ 101	\$ 3,000	\$ -	\$ 3,000
Total Function 6200			\$ 71,114	\$ 71,002	\$ 28,126	\$ 71,342

CITY OF AVENTURA
CHARTER SCHOOL
2012/13
BUDGETARY ACCOUNT SUMMARY
190-6006-569
School Administration 7300

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2010/11 ACTUAL	2011/12 APPROVED BUDGET	2011/12 HALF YEAR ACTUAL	2012/13 CITY MANAGER PROPOSAL
Personnel Services						
1211	110	Administrators Vice Principal Principal	\$ 306,683	\$ 304,272	\$ 147,372	\$ 243,236
1260	160	Other Support Personnel 2 Receptionist Administrative Secretary Registrar/Compliance/ESE Business Manager Network/Comp Tech -P/T	214,909	189,342	91,476	207,384
1502	291	Bonuses	2,916	13,000	-	7,500
2101	221	Social Security- matching	41,870	38,756	16,032	34,472
2201	211	Pension	29,752	27,071	12,904	28,928
2301	231	Health, Life & Disability Insurance	31,327	50,204	18,164	36,415
2302	232	Dental Insurance	2,652	2,504	1,093	1,536
2401	241	Workers' Compensation	793	6,181	366	5,498
2501	251	Unemployment Compensation	99	2,000	986	2,000
		subtotal	\$ 631,001	\$ 633,330	\$ 288,393	\$ 566,969
Operating Expenditures/Expenses						
4001	330	Travel/Conferences/Training	\$ 10,256	\$ 10,000	\$ 5,415	\$ 10,000
4041	201	Automobile Allowance	5,400	5,400	2,700	5,400
4855	790	Field Trips/School Events	327,435	215,000	161,335	215,000
5290	590	Other Mat'l & Supply	23,691	25,000	11,311	25,000
5410	521	Memberships/Dues/Subscription	5,091	3,000	3,366	3,000
		subtotal	\$ 371,873	\$ 258,400	\$ 184,127	\$ 258,400
Total Function 7300			\$ 1,002,874	\$ 891,730	\$ 472,520	\$ 825,369

CITY OF AVENTURA
CHARTER SCHOOL
2012/13
BUDGETARY ACCOUNT SUMMARY
190-6007-569
Pupil Transit Services 7800

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2010/11 ACTUAL	2011/12 APPROVED BUDGET	2011/12 HALF YEAR ACTUAL	2012/13 CITY MANAGER PROPOSAL
<u>Operating Expenditures/Expenses</u>						
3190	310	Prof & Tech Services	\$ 184,140	\$ 184,000	\$ 91,800	\$ 184,000
Total Function 7800			\$ 184,140	\$ 184,000	\$ 91,800	\$ 184,000

CITY OF AVENTURA
CHARTER SCHOOL
2012/13
BUDGETARY ACCOUNT SUMMARY
190-6008-569
Operation of Plant 7900

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2010/11 ACTUAL	2011/12 APPROVED BUDGET	2011/12 HALF YEAR ACTUAL	2012/13 CITY MANAGER PROPOSAL
Personnel Services						
1260	160	Other Support Personnel Janitor	\$ 28,858	\$ 27,870	\$ 12,735	\$ 28,427
2101	221	Social Security- matching	2,112	2,132	921	2,175
2201	211	Pension	(82)	3,762	1,235	3,980
2301	231	Health, Life & Disability Insurance	13,076	12,449	7,568	14,132
2302	232	Dental Insurance	595	589	333	192
2401	241	Workers' Compensation	1,025	812	379	347
subtotal			\$ 45,584	\$ 47,614	\$ 23,171	\$ 49,253
Operating Expenditures/Expenses						
3147	316	School Advisory Consultant	\$ -	\$ -	\$ -	\$ -
3148	312	Planning/Management Fee CSUSA	331,740	324,000	162,000	326,000
3201	312	Accounting & Auditing Fees	18,600	15,000	12,000	15,000
3431	310	Contract-Food Services	69,693	64,000	26,351	64,000
4101	370	Communications	55,704	53,000	31,500	53,000
4301	430	Electricity	132,078	151,000	70,620	151,000
4320	380	Pub Ut Svc Othr Energy Sv	23,828	20,000	10,595	20,000
4440	360	Office Equip - Leasing Expense	14,074	28,000	9,547	28,000
4501	320	Insurance & Bond Premium	29,417	39,000	6,335	35,000
4620	350	Contract- Building Maintenance	206,450	215,000	70,266	217,000
4635	350	Repairs & Maintenance	112,150	80,000	61,713	84,000
5290	590	Other Mat'l & Supply	9,447	10,000	3,856	10,000
5295	510	Cleaning/Janitorial Supplies	-	3,000	-	1,000
subtotal			\$ 1,003,181	\$ 1,002,000	\$ 464,783	\$ 1,004,000
Other Uses						
5901	790	Contingency	\$ 24,000	\$ 65,000	\$ 6,156	\$ 75,000
5905	790	AACC Expenses	-	7,500	501	7,500
9101	971	Transfer to General Fund	-	-	-	-
9129	921	Lease Payments to City Debt Service	444,000	444,000	225,049	444,000
subtotal			\$ 468,000	\$ 516,500	\$ 231,706	\$ 526,500
Total Function 7900			\$ 1,516,765	\$ 1,566,114	\$ 719,660	\$ 1,579,753

CITY OF AVENTURA
CHARTER SCHOOL
2012/13
BUDGETARY ACCOUNT SUMMARY
190-6009-569
Child Care Supervision 9102

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2010/11 ACTUAL	2011/12 APPROVED BUDGET	2011/12 HALF YEAR ACTUAL	2011/12 CITY MANAGER PROPOSAL
Personnel Services						
1260	160	Other Support Personnel After School Counselor I After School Counselor II	\$ 34,032	\$ 32,130	\$ 12,045	\$ 32,805
2101	221	Social Security- matching	2,525	2,458	1,322	2,510
2401	241	Workers' Compensation	(1,440)	392	-	400
2501	250	Unemployment Compensation	2,933	1,300	738	1,300
		subtotal	\$ 38,050	\$ 36,280	\$ 14,105	\$ 37,015
Operating Expenditures/Expenses						
3113	310	Contract-Recreation Programs	\$ 70,203	\$ 50,224	\$ 25,910	\$ 53,000
3201	312	Accounting & Auditing Fees	2,000	2,000	1,000	2,000
4301	430	Electricity	10,000	10,000	5,000	10,000
4501	320	Insurance & Bond Premium	3,000	3,000	1,500	3,000
4620	350	Contract- Building Maintenance	8,734	8,000	4,932	8,000
4635	350	Repairs & Maintenance	7,575	7,500	3,872	7,500
5290	590	Other Mat'l & Supply	7,434	12,000	3,073	7,500
		subtotal	\$ 108,946	\$ 92,724	\$ 45,287	\$ 91,000
Total Function 9102			\$ 146,996	\$ 129,004	\$ 59,392	\$ 128,015

CITY OF AVENTURA
CHARTER SCHOOL
2012/13
BUDGETARY ACCOUNT SUMMARY
190-6010-569
Capital Outlay 7400

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2010/11 ACTUAL	2011/12 APPROVED BUDGET	2011/12 HALF YEAR ACTUAL	2012/13 CITY MANAGER PROPOSAL
Capital Outlay						
6401	692	Computer Equipment >5000	\$ 27,381	\$ 22,000	\$ 34,430	\$ 20,000
6402	643	Computer Equipment <5000	158,426	75,500	73,750	82,000
6410	640	Furniture, Fixture & Equipment	39,451	-	387	-
Total Function 7400			\$ 225,258	\$ 97,500	\$ 108,567	\$ 102,000

Upgrade Network Switches and Routers	10,000
Replace 2 Servers	10,000
Subtotal	<u>20,000</u>

Replace 65 Computers/Laptops	71,500
21 Tablet Computers	10,500
Subtotal	<u>82,000</u>

ORDINANCE NO. 2012-__

AN ORDINANCE OF THE CITY OF AVENTURA, FLORIDA, ADOPTING THE ATTACHED CHARTER SCHOOL OPERATING AND CAPITAL BUDGET FOR THE AVENTURA CITY OF EXCELLENCE SCHOOL FOR FISCAL YEAR 2012/13 (JULY 1 – JUNE 30), PURSUANT TO SECTION 4.05 OF THE CITY CHARTER; AUTHORIZING EXPENDITURE OF FUNDS ESTABLISHED BY THE BUDGET; PROVIDING FOR BUDGETARY CONTROL; PROVIDING FOR PERSONNEL AUTHORIZATION; PROVIDING FOR GIFTS AND GRANTS; PROVIDING FOR AMENDMENTS; PROVIDING FOR ENCUMBRANCES; PROVIDING FOR SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA, AS FOLLOWS:

Section 1. The 2012/2013 Operating and Capital Improvement Program Budget for the Aventura City of Excellence School, a copy of said budget being attached hereto and made a part hereof as specifically as if set forth at length herein, be and the same is hereby established and adopted.

Section 2. Expenditure of Funds Appropriated in the Budget Authorized. Funds appropriated in the Budget may be expended by and with the approval of the City Manager in accordance with the provisions of the City Charter and applicable law. Funds of the City shall be expended in accordance with the appropriations provided in the Budget adopted by this Ordinance and shall constitute an appropriation of the amounts specified therein. Supplemental appropriations or the reduction of appropriations, if any, shall be made in accordance with Section 4.07 of the City Charter.

Section 3. Budgetary Control. The Budget establishes a limitation on expenditures by department total. Said limitation requires that the total sum allocated to the Charter School department for operating and capital expenses may not be increased or decreased without specific authorization by a duly-enacted Resolution affecting such amendment or transfer.

Therefore, the City Manager may authorize transfers from one individual line item account to another, so long as the line item accounts are within the same department and fund.

Section 4. Personnel Authorization. The “Personnel Allocation Summary” enumerates all authorized budgeted positions. However, the City Manager may amend said authorized budgeted positions in order to address the operating needs of the department so long as sufficient budgeted funds are available.

Section 5. Grants and Gifts. When the City of Aventura receives monies from any source, be it private or governmental, by Grant, Gift, or otherwise, to which there is attached as a condition of acceptance any limitation regarding the use or expenditures of the monies received, the funds so received need not be shown in the Operating Budget nor shall said budget be subject to amendment of expenditures as a result of the receipt of said monies, but said monies shall only be disbursed and applied toward the purposes for which the said funds were received. To ensure the integrity of the Operating Budget, and the integrity of the monies received by the City under Grants or Gifts, all monies received as contemplated above must, upon receipt, be segregated and accounted for based upon generally accepted accounting principles and where appropriate, placed into separate and individual trust and/or escrow accounts from which any money drawn may only be disbursed and applied within the limitations placed upon the Gift or Grant as aforesaid.

Section 6. Amendments. Upon the passage and adoption of the Charter School Fund Budget for the City of Aventura, if the City Manager determines that the Department Total will exceed its original appropriation, the City Manager is hereby authorized and directed to prepare such Resolutions as may be necessary and proper to modify any line item from the Budget hereby.

Section 7. Encumbrances. All outstanding encumbrances at June 30, 2012 shall lapse at that time; and all capital outlay encumbrances and capital outlay expenditures not spent during the fiscal year may be re-appropriated in the 2012/2013 fiscal year.

Section 8. Severability. The provisions of this Ordinance are declared to be severable and if any section, sentence, clause or phrase of this Ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Ordinance but they shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

Section 9. Effective Date. This Ordinance shall be effective immediately upon adoption on second reading.

