

<b>Item Number:</b> 12.A.
<b>Meeting Date:</b> 12/12/2017
<b>Item Type:</b> STAFF COMMENT:

**AGENDA REQUEST FORM**  
City Of Cape Coral Charter School Authority

**TITLE:**

FY 2018 Budget Update and FY 2019-2021 Budget Kick-off - MaryAnne Moniz

**SUMMARY:**

**ADDITIONAL INFORMATION:**

**ATTACHMENTS:**

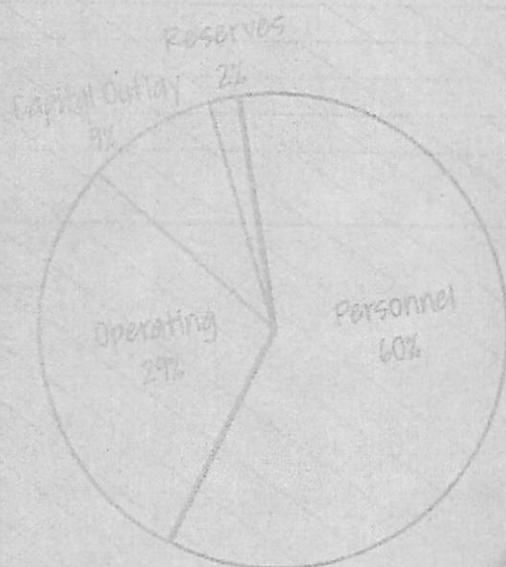
	<b>Description</b>	<b>Type</b>
▯	BUDGET PREPARATION MANUAL 2018-2019	Backup Material

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# City of Cape Coral Charter School Authority

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## BUDGET PREPARATION MANUAL FY 2018-2019



**December 2017**



## Table of Contents

FY 2018-2019 Budget Calendar.....	4
FY 2018-2019 Budget Events.....	6
Cape Coral Charter School Authority's Budget Process.....	8
Budget Adoption.....	11
Budget Amendment.....	12
Budget Monitoring/Control.....	12
Basis of Accounting.....	14
General Guidelines & Information.....	18
Chart of Accounts.....	22
Business Units.....	24
Operating Expenses.....	26
Capital Outlay.....	39
Sub-Ledgers/Programs.....	44
FY 2019-24 Cost Escalation Factors.....	46



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## Budget Calendar

Apr-18						
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Sep-17						
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Capital Improvement Plans Released  
 Capital Plans Due to Business Manager  
 Operating Budget Templates Released  
 Operating Budget Templates Due to Business Manager

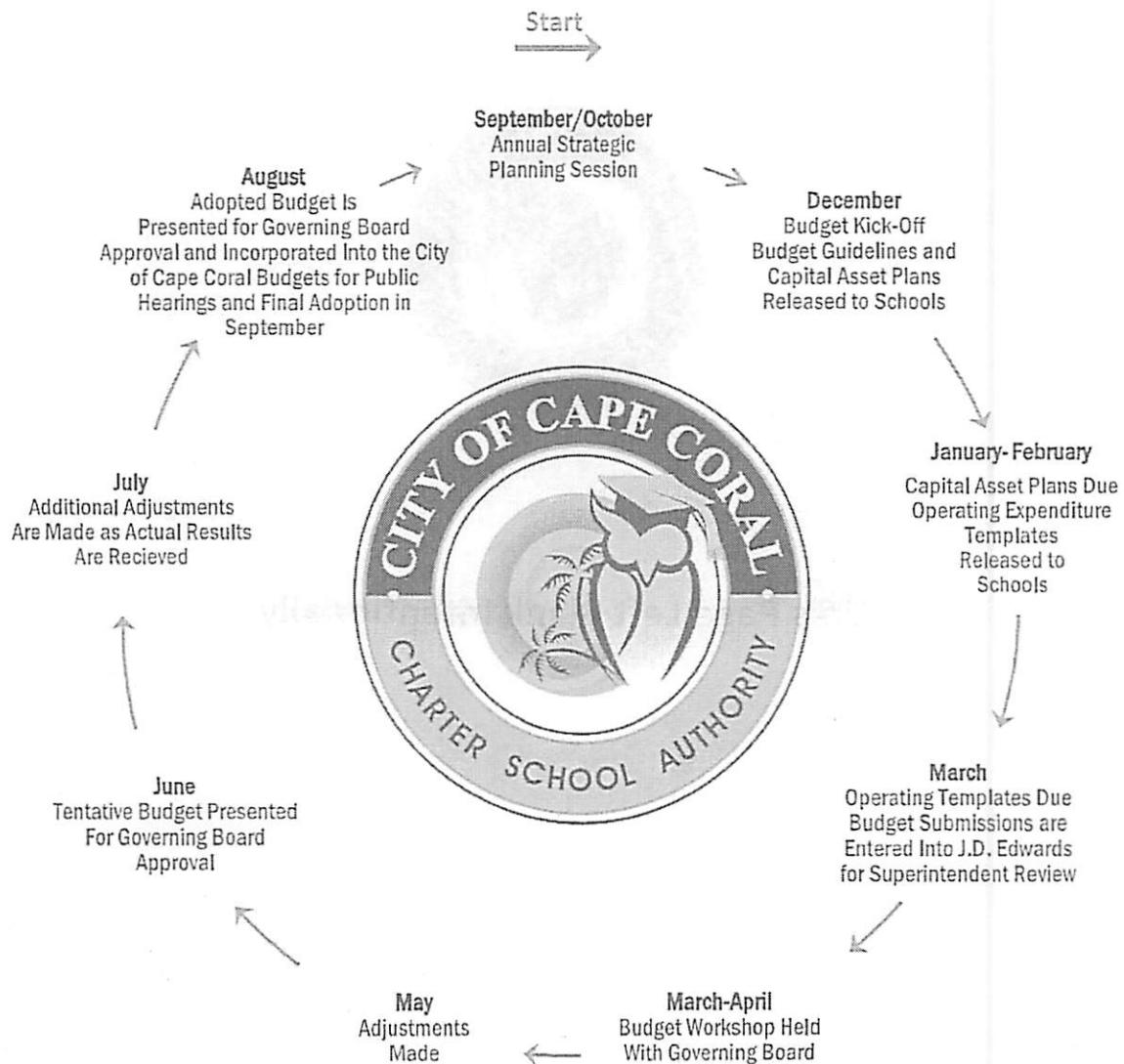
Budget Workshop #1  
 Budget Workshop #2  
 Tentative Budget Presented for Approval  
 Adopted Budget Presented for Approval on August 18, 2018



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# Cape Coral Charter School Authority

## Budget Events





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## 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, the Business Manager 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 practice 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 Business Manager and budgeted accordingly to match the cost allocation plan.

### Budget Preparation/Development

The budget preparation/development process is ongoing and has several key stages. The process starts with enrollment projections and program requirements.

Each school will receive a budget workbook showing its resource allocations, containing various components such as enrollment, staffing, and prior year expenditures. Principals will work with respective school personnel and departments to develop their budgets. In addition, individual meetings are scheduled with the Business Manager to assist in the budget development process.

The following timelines are used as a general guideline:

#### *October*

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. Through these types of efforts, the Cape Coral Charter School Authority has developed a long-term strategic plan. The plan is updated and further defined at the Annual Strategic Planning session with the input of the Governing Board, Superintendent, Principals, staff, and other stakeholders. Each item is prioritized and incorporated into the budget based on the importance, time-line, and financial impact.

### *December – January*

Capital Improvement Planning is an integral part of the annual budget process. The Business Manager releases the 5-Year Capital Asset Improvement Plan to all schools and respective operating departments for completion. All requests are reviewed to ensure the need and appropriate funding is available. As such, all requests are incorporated into budget submissions during the development stages. If funding is not available the requests are prioritized and the Capital Asset Improvement Program adjusted prior to the budget being presented to the Governing Board for approval.

### *January*

The Business Manager begins to update and forecast revenue projections based on the following information:

- Information released from Legislative Sessions.
- Forecasted student enrollment provided by each school.
- The State's Florida Education Finance Program (FEFP) per student allocation is projected by the State and provided to the Charter School.
- Leases, allocations, and existing agreements are reviewed.
- Public Education Capital Outlay (PECO) is determined by the State based on available funding.
- Federal and State grants are applied for based on availability and applicability.

In addition, budget templates are distributed to all Principals and internal departments to input expenditure requests including operating and capital outlay requests. All personnel budgets are calculated by the Business Manager. Although a 3-year rolling budget is developed during the budget process, only the current fiscal year will be presented for approval. To assist in this process, the following tools will be included in the workbook to help facilitate the budget preparation process:

- Actual expenditures for the current year-to-date.
- Actual expenditures for the previous year.
- Current staffing roster or organizational chart.
- FY 2019-21 Cost Escalation Factors.

### *Forecasting Staffing Levels*

- 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 Business Manager calculates all payroll categories including overhead allocations which include Workers Compensation, Life Insurance, Health Insurance, FRS, etc.

### *February-March*

The Business Manager 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, Superintendent, and Business Manager to review budget requests. In addition, long term plans and goals are discussed with the Principals in regards to their feasibility and effects on the financial stability of the Charter School Authority's system. Adjustments to the original submissions may be made as a result of this meeting.

### *April*

The Budget Workshop is held in April in which each Principal and/or Operating Department will present their proposed budget. The Business Manager will prepare a Budget Presentation Template so that all information presented remains consistent from school to school and will be comprised of the following:

- Mission/Vision
- Goals (Educational & Operational)
- Enrollment Projections
- Staffing Summary
- Budget Summary
- Budget Highlights (including revenue and expenditure projections by account)

### *May*

As an outcome of the Budget Workshop, adjustments may be made at the suggestion of the Charter School Authority's Governing Board. Changes are made during this period for final presentation of the Tentative Operating Budget.

### *June*

The Business Manager presents the Proposed Operating Budget to the Charter School Authority's Governing Board for approval.

### *June-July*

As we learn more about enrollment, revenues, and school needs, the Proposed Budget is adjusted for further accuracy. The Business Manager makes final adjustments to the Tentative Operating Budget.

### *August*

Since there is not a Governing Board Meeting in July, the Adopted Budget is presented to the Charter School Authority's Governing Board for approval in August. Upon approval and acceptance, the Business Manager uploads the Adopted Budget into the J.D. Edwards (JDE) system.

Upon adoption, Principals 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.

### *September*

The Charter School Authority Budgets are incorporated into the City of Cape Coral's Budgets for Public Hearing and Final Adoption.

### **Budget Adoption**

The approval of the Operating Budget requires a majority affirmative vote of the quorum to adopt the budget by the Charter School Authority's Governing Board. It represents the Board's position on the allocation of resources required to operate an appropriate system of education and operations. The budget shall be reviewed and adopted during a properly scheduled and noticed public meeting.

In addition, the Charter School Authority's Operating Budget is approved 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 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 public meeting for the final adoption of the proposed budget shall be held prior to the first public hearing of the City of Cape Coral City Council 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 J.D. Edwards (JDE) system established by the City of Cape Coral, Florida and adopted by the Governing Board.

#### **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 on a monthly basis to track variances between actual and budgeted amounts. Budget to Actual Reports are distributed on a weekly basis by the Business Manager so that Principals are able to monitor availability of funding, as well as, expenditures to date. Significant variances are reviewed and investigated to ensure accuracy. Adjustments are made to cover unacceptable variances whenever possible.

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.



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## Basis of Accounting

The Charter Schools are governmental fund type, and its activities were recently 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 self-sustaining.

There are many events and planning processes that 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)) and provide the foundation for financial accounting and reporting. A uniform chart of accounts is followed for financial, cost and budgetary reporting.

Below is a brief overview of the accounting structure for revenue and expenditure classifications in which the budget is developed. A list of each can be found at the end of this document.

- A. Fund
- B. Business Unit
- C. Object
- D. Sub Ledger/Program

### 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 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 so that students are provided with the best quality education in order for them to reach their highest potential.
3. Salary Increases  
Salary increases will be incorporated as funding allows. At this time, all payroll projections are calculated by the Business Manager.

#### 4. Operating Expenses

Operating expenses are budgeted at the same levels as previous year with the exception of 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. The Cape Coral Charter School Authority's revenues, also known as sources, are broken down into the following categories:

#### 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 Business Manager by the Principals and Information Specialists and budgeted accordingly.
- National School Lunch Program (NSLP)
- School Recognition Funds "A" Money
- Voluntary Pre-Kindergarten (VPK)
- Florida Teachers Lead Program
- Title II-A
- AICE

#### Capital Outlay

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.

### Charges for Services

Charges for Services are those revenues that are charged for activities such as student lunches and bus rentals by Parks and Rec. All fees are reviewed on an annual basis and updated accordingly.

### Miscellaneous Revenue

All other revenues including Short Term Investment Income, Contributions/Donations, Wellness Fair Payouts, and Scholastic Book Fair dollars are captured in this category.

### 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 resources.

### 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 components:

- **Business Unit or Facility**  
Identifies who will incur or who is responsible for the expense.
- **Object**  
Identifies the type of goods or services obtained as a result of a specific expenditure. Revenue Objects begin with a 5 and Expenditure Objects begin with a 6.
- **Sub-ledger or Program**  
Refers to activities, operations or organizational units designated to accomplish an objective or purpose. Educational programs are established by law for Florida school districts and are the basis for the program cost accounting and reporting system.

A complete list of Charter School Business Units, Expenditure Objects, and Sub-Ledgers can be found toward the end of this document which will assist in the following section.



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## General Guidelines & Information

This section is intended to provide general guidelines and information on the major categories of the budget. The operation of your individual school/departments may vary slightly and to some extent, will dictate the way in which your budget is prepared. A detailed explanation must be provided in order to fairly assess the requested budget. Those lines submitted without detail will be returned for completion.

### 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 Business Manager 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 presented to the Governing Board during the Budget Workshop.

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 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 Business Manager 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.

The Business Manager will calculate and enter payroll projections and related benefits for all authorized positions.

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 Business Manager of any changes.

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

The Business Manager calculates personnel costs for those employees whose time is allocated across multiple locations using estimated enrollment. These include: Administration, Custodial, Information Technology, Transportation, Facilities Manager, Curriculum Specialist 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 Business Manager.

Examples of fixed costs include:

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



## Computer Equipment

The IT Staff will work with the Principals to budget the cost of equipment, software, and services that operate on the school's network, including service agreements. This allows us to clearly capture these costs, engage our IT staff in the budget process, as well as determining 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 software is distributed to all Principals and IT staff for review. All software should be reviewed and quotes provided to capture any price increases.

Printers – Departments may want to consider replacing printers that are over five years old 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.

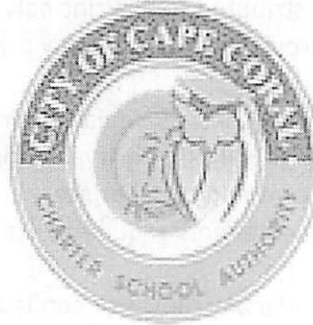
Additionally, IT should be consulted if any moves or configurations of workspace are anticipated as the cost of relocating data and phone lines should be in the budget.

## Capital Outlay

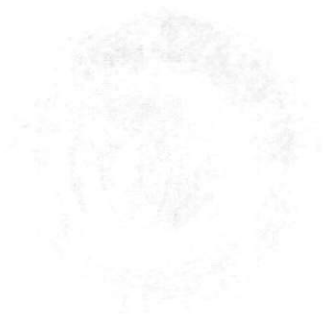
Upon the initial Budget Kickoff, the Business Manager releases the Five (5) Year Capital Asset Improvement Program file to all Principals and Operating Departments for completion. The purpose of the Capital Asset Improvement Program is to govern maintenance and replacement of facilities as well as shorter-lived assets such as buses and technology. Capital Outlay expenditures should be identified so that funding can be identified prior to actual expenditures being made.

Capital equipment is defined as those pieces of equipment which 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 within the appropriate expenditure account. All equipment proposals should be supported by a reasonably thorough cost analysis to establish a true cost estimate.

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. Capital expenditures will be prioritized and adjusted as necessary following review by the Superintendent, Business Manager, and Principal. Therefore, all capital requests should be included in budget submissions.



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## CHART OF ACCOUNTS



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## Chart of Accounts Business Units

41430	Oasis Elementary
4143V	Oasis Elementary VPK Program
41510	Christa McAuliffe Elementary
4151V	Christa McAuliffe Elementary VPK Program
41710	Oasis Middle School
41810	Oasis High School
41999	Charter School Administration



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## Operating Expenses

Operating expenses include expenditures for goods and services which primarily benefit the current period and are not defined as personal services or capital outlays.

### Professional Services

Object	Object Description	Description
631303	Lab Services	Lab testing required by DEP, Lee County Health Department, and/or School staff.
631304	Legal Services	Payments for legal services. Does not include fees paid for the mediation, depositions, transcribing of legal related issues, arbitration, process service as defined under 631313.
631305	Appraisal Fees & Title Search	Payments for appraisal and title search services <u>if the purchase of land is not certain.</u>
631306	Financial & Investment Advisory Services	Payments for financial and investment advisory services.
631307	Studies & Master Plans	Payments for feasibility studies, rate fee studies, master plans, and other types of studies.
631308	Accreditation	Outside professional costs only associated with accreditation.
631309	Project Design	Compensation for the process of developing and documenting a solution to a problem using technology experts and tools.
631310	Program Management	Compensation for services in accordance with a specific work authorization.
631311	Medical Professional Services	Flu shots, Hep C shots, shingles shots, vaccinations, chest x-rays, psychological and competency evaluations. Does not include drug and alcohol screenings defined under 634113.
631312	Accounting & Auditing	Fees paid for the annual financial audit and outside accounting related services.
631313	Other Legal Related Fees	Fees paid for the mediation, depositions, transcribing of legal related issues, arbitration, process service, and forfeiture fees.

## Professional Services - Continued

Object	Object Description	Description
631399	Other Professional Services	Medical, dental, engineering, architectural and other services procured by the local unit as independent professional assistance, bond rating service, veterinarian (K-9) services, street light installation (Not School owned) and electrical hook-up, actuarial service, and the removal of hazardous materials.

## Other Services

Object	Object Description	Description
634101	Construction & Debris Clean Up	Payments to outside firms for construction, demolition, and disaster costs not associated with a capital project. Includes disposal/tipping fees.
634103	Trash Removal	Removal of solid waste by outside contractors and School staff. This would also include recycling. It does not include construction debris clean up defined under object 634101.
634104	Security Services	All security services throughout the facilities including alarm monitoring services and repairs. Includes annual support and upgrades.
634107	Medical Examinations/New Hire/General	Physical examinations and new hires.
634110	Physicals – Firefighter	Fire physicals and exposure.
634111	Physicals – Police	Sworn police physicals and exposure.
634113	Drug Screening	Drug screening for all employees.
634115	CDBG & Ship Contracted Services	
634116	Parks & Recreation Programs	Special contractual services and programming including all direct costs associated with the P&R program. Direct costs include all purchases, rentals, one-time charges specific to the program, and any other specific services involved in running the program or event. Includes rental fees, security services, port-o-lets, and supplies.
634117	CRA Programs	CRA Use Only – Services provided for community events. Sponsored reimbursement programs to local business owner(s).



## Other Services - Continued

Object	Object Description	Description
634118	Flexible Spending	Human Resources Use Only
634119	Employee Health Clinic Charges	Human Resources Use Only
634120	Outside Services	Payments for work in-lieu-of City department handling such as mediators, arbitrators, temporary agencies, armored car services, lot mowing services, landscaping services except if involved in median maintenance, towing of school vehicles, etc. Includes carpet cleaning for non-school buildings. Does not include the repair of capitalized improvements, i.e., fences and bleachers. Also includes flowers and fruit baskets that are delivered.
634121	Before/After School Program CS	Costs associated with Before and After School Programs
634122	Field Trips	Field trip deposits, transportation, bus drive fees, etc. All costs associated with field trip.
634123	Dual Enrollment	Used to capture all costs associated with Dual Enrollment Tuition and Textbooks.
634124	Yearbook Publishing	Cost of yearbook publishing.
634125	Athletic Officials & Coaches	Outside Athletic Officials and Coaches; Used as Add Pay Stipend Code for Internal Employees as well. Internal Staff use sub-ledger 5100; external use 7300

## Travel & Recruitment

Object	Object Description	Description
640101	Food & Mileage	Food, mileage, and toll expenses for employees, expenses associated with activities and workshops. Does not include costs that require a travel expense report as defined under 640105. Coffee for meetings should be charged to 652199.
640104	Recruitment Travel	Applicant's travel related expenses associated with the recruitment of potential employees.
640105	Travel Costs	Costs that require a travel expense report. This includes meals, mileage and/or fuel, parking fees, tolls, auto rental, airfare, lodging, telephone, and internet service while traveling.

## Communications, Freight & Postage

Object	Object Description	Description
641101	Communication Services	Charges for usage of communications equipment owned and operated by the City or the City's share of such maintenance costs per inter-local agreement. Cellular usage, pagers, on-line services, 800 MHz radios and associated equipment usage. Excludes equipment purchases. Does not include the purchase of cell phones or radios defined under object 652116 Small Equipment. Cable bills are charged to this account.
641102	Telephone Service	Monthly telephone usage. Does not include the purchase of telephones defined under object 652116 Small Equipment.
641103	Telecommunication Services	All costs associated with the installation and additions made to the school's telephone system. Cable, extensions, maintenance on current lines, and other related items. Does not include the purchase of telephones defined under object 652116 Small Equipment.
641104	Postage & Shipping	Mailing expenses including postage, Federal Express, Airborne, UPS, Pack and Send, etc. This is <u>outgoing</u> postage and freight expenses incurred by the school.

## Utility Services

Object	Object Description	Description
643202	Electric Service	Electric service for School facilities (usage). Does not include street light power as defined under 643207.
643203	Water & Sewer	Water and sewer service for School facilities (usage).
643204	Stormwater	Storm water service for School facilities (usage).
643205	Propane Fuel	Propane fuel.
643206	Natural Gas	Natural gas.
643207	Street Light Power	Electric service for operating street lights throughout the City.
643208	Bulk/Reclaimed Water	Water purchased from other entities. Includes inter-local agreements for the purchase of water, reclaimed water, sewer and irrigation services that are billed to City customers.

## Rental & Leases

Object	Object Description	Description
644101	Building Rentals & Leases	Amounts paid for the lease or rent of buildings.
644102	Equipment Rentals & Leases	Amounts paid for the lease or rent of non-capital projects such as vehicles, port-o-lets, P.O. Boxes, and equipment.
644103	Copy & Fax Machines	Copy and fax machine rentals/leases. This does not include copy overages which are captured under object 652199 Other Operating Materials and Supplies.
644104	Uniforms/Linen/Mat Rentals & Leases	Amounts paid for the lease or rent of non-capital projects such as uniforms, linen, mats, aprons, and any other applicable items in this field.
644199	Other Rentals & Leases	Amounts paid for the lease or rent of non-capital projects that are not defined in the object accounts in this category. Includes movie rentals, storage containers, and storage units.

## Insurance

Object	Object Description	Description
645101	Insurance Premiums	Outside insurance carried for the protection of the local government.
645102	Insurance Claims Payments	Human Resource Use Only

## Repair & Maintenance

*Note: to be considered a capital expense, the cost must provide additional value and not just retain value.*

Object	Object Description	Description
646101	Tires	Cost of tires for School vehicles, heavy equipment, wheelbarrows, etc. Also includes the cost of recaps, retreads, rotating and balancing tires.
646102	Equipment Repair & Maintenance	Costs incurred for the repair and maintenance (preventative maintenance) of equipment. Includes: repairs to generators, appliances, sprinkler systems, a/c repairs and new a/c purchases that do not meet the capitalization threshold of \$5,000. Includes irrigation, vehicles (not maintained by Fleet), lift stations, wells, utility related pumps, motors and electric, parts, office machines and other related equipment. Also includes hardware support and maintenance as well as maintenance agreements for equipment, i.e., parking meters.

## Repair & Maintenance - Continued

Object	Object Description	Description
646103	Building Maintenance	Costs incurred for the repair and maintenance of facilities. Includes pest control, carpet cleaning, countertop replacement, flooring replacement, painting, cabinets, garage doors, roof repair, and roof replacement (when not a complete tear-off). Does not include new AD purchases as defined under 646102. Includes elevator maintenance, inspections and repairs.
646104	Diesel Fuel	Cost of diesel fuel associated with the use of school vehicles and equipment.
646105	Parts Repair & Maintenance	Cost of parts for school vehicles and equipment (non-capital) which are purchased by Fleet Maintenance.
646106	Unleaded Fuel	Cost of unleaded fuel associated with the use of school vehicles and equipment.
646107	Oil & Grease	Cost of oil and lubrication associated with the maintenance of school vehicles and equipment.
646108	Other Repairs & Maintenance	Repair and maintenance not related to buildings or equipment or already defined in the chart of accounts. Includes bleachers, fences, boat ramps, dock repairs/maintenance, seawall maintenance, and resurfacing of parking lots.
646109	Facilities Charges	Charges incurred by the Schools from City Facilities when the City performs work for us. Includes work performed through work orders.
646110	Fleet Charges	Fleet use only
646124	Dyed Diesel Fuel	
646300	Warranty/Maintenance & Service Plans	Cost of warranty, maintenance, and service plans (including appliances) that are a separate cost billed on the invoice. If the cost of the plan is not itemized and is not able to be determined, it is capitalized as part of the purchase.

## Printing & Binding

Object	Object Description	Description
647101	Printing & Binding	Costs of printing, binding, and other reproduction services such as blueprinting.
647102	Photo & Microfilm	Developing and duplicating rolls of film and all microfilming expenses.

## Promotional Activities

Object	Object Description	Description
648101	Advertising	Publication of all legal notices of meetings, building and zoning cases, ordinance public hearing dates, recruitment ads, radio, TV, magazines, etc.
648102	Public Relations	Informational campaigns, web page services, public information literature, scholarships, brochures, media services, donations to organizations in the school's name, and purchases associated with volunteers.
648103	Economic Development Incentive	For Economic Development use only.

## Other Current Charges & Obligations

Object	Object Description	Description
649101	Uncollectible Accounts	
649102	Bank Fees	Covers all bank statement charges, credit card fees, and various incidental banking charges.
649103	Licenses & Various Fees	Filing fees, permit fees, recording fees, administration fees, professional licenses, liquor licenses, testing fees, licensing fees, certifications, application fees, tags and registrations, background checks, code enforcement board fines filed with Lee County, transcribing services for non-legal related issues, all professional licenses, registration for sports fees, etc.
649104	Loan Service Fees	Debt loan service fees
649105	Other Governmental Charges	Expenses for primary and general elections, and payment to other governments for non-contracted services.
649106	Assessment, Betterment, Impact Fees	Property not owned by the City
649107	Foreclosure Costs	Foreclosure Costs
649108	Assessment Refund	Finance Use Only
649109	On-Behalf Pension Payments	Finance Use Only



## Other Current Charges & Obligations - Continued

Object	Object Description	Description
649110	Inter-fund Service Payments	Finance Use Only
649111	UT Expansion Allocation	Finance Use Only
649112	Investigation Fees	Costs associated with investigations such as service of process cost, depositions, background checks, transcribing services, bank records, copies of subpoenas, etc.
649113	Common Area Maintenance	
649114	Lot Mow/Impact – City	
649115	Inter-fund CP Expenses	
649116	Settlements	
649117	Workers Comp Claims	Risk Management Use Only
649118	1 <sup>st</sup> Party Claims	Risk Management Use Only – first party insurance claims is between the insurance company and the policy holder.
649119	3 <sup>rd</sup> Party Claims	Risk Management Use Only – 3 <sup>rd</sup> party insurance claim is made by someone that is not the policy holder or the insurance company.
649120	IBNR Claims	Finance use Only
649121	Investment Fees	
649123	Property Taxes	
649124	Collection Costs	
649125	Deferred Assessment Cost	
649129	Credit Card Fees	

## Other Current Charges & Obligations - Continued

Object	Object Description	Description
649130	Health Insurance Profit Share	
649131	Wellness Program – Rewards	Reward dollars paid out for Wellness Program
649132	Third Party Admin (TPA) & Stop Loss Insurance Costs	Costs for TPA and Stop Loss Insurance associated with the City's Self-Insurance for Health
649199	Other Current Charges	Includes current charges and obligations not otherwise classified, such as information and evidence, etc.

## Office & Operating Supplies

Object	Object Description	Description
652101	Office Supplies	Materials and supplies such as preprinted forms, stationery, toner, staples, fax and copy paper. All equipment (boards, mouse, keyboards, etc.) should be issued through a separate purchase order (not the annual) using the appropriate object, i.e., computer equipment or small equipment, etc.
652112	Uniforms (PPG)	Special bunker gear for use by City firefighters.
652113	Uniforms	Required uniforms and sleeve patches for School employees. Includes safety shoes, safety belts, holsters, and duty belts. Also includes screen-printed or embroidered tee-shirts, collared shirts, shorts, pants, and nametags for employees purchased for School staff. Does not include rented uniforms which should be expensed to object 644104.
652114	Chemicals	Insecticides, fertilizers, herbicides, repellents, pool chemicals, chemicals used for firefighting and utility operations. Includes carbon used for odor control. Does not include recharging or purchase of fire extinguishers as defined under object 652124.
652115	Tools	Replacement and new tools needed by surveyors, inspectors, laborers, bridge crews, air condition installers, etc. Includes items such as wheelbarrows, grinders, drills, band saws, saws, tripods, etc. Does not include items covered under tool allowance.

## Office & Operating Supplies - Continued

Object	Object Description	Description
652116	Small Equipment Purchases	Items that do not meet the capitalization threshold of \$5,000 per item. Non-capital items such as cameras, camcorders, fax machines, telephones, appliances, tables, chairs, grills, televisions, projectors, smartboards, office furniture, vehicle transponders, whiteboards, and fans. Includes new pumps. Does not include computer equipment defined under object 652121 or safety equipment defined under object 652124.
652117	Janitorial Supplies	Consumable cleaning supplies and paper products for all buildings – not services.
652118	Operating Medical Supplies	Any related medical supply.
652119	Food & Beverage	All food and beverages purchased for resale.
652120	Merchandise	All merchandise purchased for resale.
652121	Computer Equipment & Accessories	Computer equipment and accessories that do not meet the capitalization threshold of \$5,000 per item. Examples include: printers, monitors, scanners, memory, keyboard trays, back-ups, computer mounts in vehicles, etc.
652122	Computer Software & License Agreements	Includes any software purchase less than capitalization threshold of \$25,000. Any software purchase or computer license agreement, including maintenance support for software. Includes digital downloads.
652123	Weapons & Ammunition	Purchase of weapons, mace, ammunition, restraints, handcuffs, and any items that are put into the holster such as nightsticks, attachments to rifles, etc. Does not include holsters and duty belts defined under object 652113.
652124	Safety Equipment	Expenses related to mandated safety equipment for use by School employees. First aid and fire extinguishers (purchase and recharge). Does not include safety shoes defined under object 652113.
652125	Sod, Seed, Sand & Soil	Purchase of sod, seed, sand, soil, clay, fill dirt, mulch, rock, trying agent, brick pavers, river rock for swale, hydraulic mulch for swale, etc., purchased for a non-park facility. Parks related purchases use 653109.
652126	Plants, Trees, Flowers & Shrubs	Purchase of plants, trees, flowers and shrubs not associated with a capital project. To be used for non-park facility. Park related purchases use 653109.



## Office & Operating Supplies - Continued

Object	Object Description	Description
652127	Tournaments	Gifts and prizes purchased for tournaments.
652128	Non-Consumable Operating Supplies	Charter School Use - Supplies that are not consumed within one year. Includes keys and covers for graduation diplomas.
652129	Textbooks	Charter School Use – Purchase of textbooks.
652130	Periodicals	Charter School Use – Purchase of periodicals.
652131	Equipment – Non Capital	Equipment under \$5,000 that is not capital
652139	School A La Carte Food	Items purchased for A La Carte Food sales
652140	Rewards	Does not include Wellness related rewards defined under 652130.
652141	Trophies/Awards	
652142	Athletic Equipment	
652143	Athletic Apparel	
652144	Other School Apparel	
652145	Teacher Classroom Supply	Teacher Classroom Supply dollars provided by State for Office Supplies
652997	Charge Back Contra – ITS Store	City ITS Department use only
652199	Other Operating Materials & Supplies	Charges not covered by any other account. Supplies consumed in the conduct of operations. Includes laboratory supplies such as glassware and reagents, non-janitorial household items, bulb replacement, institutional supplies, utensils, recording tapes, transcript production supplies, car washes, narcotics, water meters, strobe lights for vehicles, bottled water rental, welding supplies, cell phone accessories, utility billing paper, non- auto batteries, flags etc. Costs associated with photo copy overages are captured here. Does not include small appliances and equipment defined under object 652116.

## Office & Operating Supplies - Continued

Object	Object Description	Description
652998	Inventory Adjustment	Finance Use Only – Used to adjust inventory.

## Infrastructure Maintenance

*Note: Maintenance costs retain the value of a capital asset instead of providing additional value.*

Object	Object Description	Description
653101	Road, Curb & Gutter Maintenance	All costs incurred for road, curbs and gutter maintenance. Also includes asphalt or any other material used to repair roads. Machine rental for removing striping on roads.
653102	Bridge Maintenance	All costs incurred for weirs and culvert repair.
653103	Sidewalk Maintenance	All costs incurred in maintaining sidewalks.
653104	Traffic Light & Street Light Maintenance	All costs incurred in maintaining traffic lights & City-owned street lights.
653105	Parking Lot Maintenance	All costs incurred in maintaining parking lots.
653106	Median Maintenance	All costs incurred in maintaining medians.
653107	Utility Maintenance	All costs incurred in maintaining utility collection, distribution, and transmission lines to include site preparation and restoration.
653108	Other Infrastructure Maintenance	All costs incurred for maintaining infrastructure not already identified.
653109	Parks Maintenance & Repair	All costs incurred in maintaining City parks. Examples include: sod, seed, soil, plants, shrubs, playground pieces, fence repair, signs, lights, irrigation lines, swimming pool repairs, fountain repairs, etc.

## Books, Publications, Subscriptions & Memberships

Object	Object Description	Description
654101	Books, Publications & Memberships	Publication subscriptions, membership in professional organizations, purchase of State Statutes, reference books. Does not include professional licenses, certifications, testing fees, and application fees as defined under 649103.
654102	Wellness	Gym Memberships

## Training

Object	Object Description	Description
655101	Training & Seminars	Expenses associated with staff training. This includes registration to conferences, seminars and workshops not associated with school activity.
655102	In-House Training	All costs (excluding food as defined under 640101) associated with school related training and webinars. This includes costs paid to external vendors to conduct training on the school's behalf.

## Discounts Taken/Lost

Object	Object Description	Description
656101	Discounts Taken/Lost	Finance Use Only

## Depreciation

Object	Object Description	Description
659101	Depreciation	Finance Use Only

## Capital Expenses

In order for an expense to be capitalized, it must meet ALL three of the following criteria:

1. A per item cost of \$5,000 or greater
2. Must provide additional value and not retain value
3. A useful life of greater than 1 year

### Land

Object	Object Description	Description
661101	Land	If the land <u>will</u> be purchased it will be capitalized at its purchase price. The capitalized cost shall include the following: commissions, professional fees (title insurance, title searches, legal engineering, architect, appraisal, surveying, and assessments), recording fees, demolition of existing buildings and improvements and removal, relocation.
661102	Land Easements	Costs associated with land not owned by the City such as permanent and temporary easements.

### Buildings

Object	Object Description	Description
662101	Buildings	Office buildings, fire station, garages, and park & recreational buildings.

### Building Improvement

Object	Object Description	Description
662301	Building Improvements	Improvements to building structures. If the expense retains the value rather than provide additional value, it is building maintenance as defined under 646103. Does not include air conditioner or systems as defined under 664101.

## Improvements Other Than Buildings

Object	Object Description	Description
662601	Improvements Other Than Buildings	The costs incurred at the time of the initial installation or construction of a new structure and facilities other than building. Examples include: docks, wharves, fences, landscaping, irrigation, lighting systems, storm drains, athletic fields, etc. If the structure is demolished and rebuilt it should remain in this category. Does not include infrastructure.
662602	Leasehold Improvements	Improvements to leased building structures not owned by the School.
662603	Soccer Fields	Improvements to City-owned soccer fields.
662604	Baseball Fields	Improvements to City-owned baseball fields.
662605	Football Fields	Improvements to City-owned football fields.
662606	Median Landscaping	Improvements to City medians.

## Infrastructure

Object	Object Description	Description
663101	Roads, Curbs & Gutters	
663102	Bridges	
663103	Sidewalks	
663104	Traffic Lights or Street Lights	City-owned.
663105	Parking Lots	
663106	Drainage/Ponds	
663107	Utility System/Pump Station	
663108	City-Owned Seawalls	



## Infrastructure – Continued

Object	Object Description	Description
663109	Utility Relocation	
663110	Water Distribution Lines	
663111	Wastewater Collection Lines	
663112	Irrigation Distribution Lines	
663113	Water Transmission Lines	
663114	Wastewater Transmission Lines	
663115	Irrigation Transmission Lines	
663116	Non-Assessed Drain Pipes	
663117	Non-Assessed Utility Work-Pipe	
663118	Existing Pipe Work – Non Assessed	
663119	Storm Drain – Non Assessed	
663120	Pump Station	
663121	Raw Water Lines	
663126	Program Management Fee	
663127	Outside Services – Infrastructure	
663130	Other Current Charges	

## Infrastructure – Continued

Object	Object Description	Description
663131	Other Professional Services Infrastructure	
663132	UT Extension Allocation	Finance Use Only
663150	Other Infrastructure	

## Machinery & Equipment

Object	Object Description	Description
664101	Equipment	<p>Equipment with a value over \$5,000 and a useful life in excess of one year. Includes heavy equipment, air conditioners, playground equipment, generators, pumps, trailers, lawn mowers, IT switches, security system, computer, golf carts, appliances, boats, cameras, canines (K9).</p> <p>Does not include warranty, maintenance, or service plans as defined under 646300.</p>
664102	Vehicles	Purchase of motor vehicles. Includes all costs associated with getting the vehicle ready for its intended purpose. Does not include maintenance or service plans as defined under 646300.

## Intangible Assets

Object	Object Description	Description
664501	Computer Software	Purchase of software greater than \$25,000. Does not include maintenance plans as defined under 646300.
664502	Other Intangible Assets	

### Books, Publications & Library Materials

Object	Object Description	Description
666101	Library Books	Charter School Use Only – Library books.
666102	Scholastic Books	No longer in use. Scholastic Book revenues and expenditures are paid out of a Liability Account 201007.

### Works of Art/Collections

Object	Object Description	Description
667101	Paintings	
667102	Statues	



## Chart of Accounts Sub-ledgers/Programs

Sub-Ledger	Description
5100	Basic Instruction
5200	Exceptional (ESE)
6120	Guidance
6130	Health Services
6190	Other Pupil Personnel Services
6200	Instructional Media
6300	Instruction and Curriculum Development
6400	Instructional Staff Training
7100	Board
7200	General Administration (Administration)
7300	School Administration
7400	Facility Acquisition and Construction
7500	Fiscal Services
7600	Food Services
7750	Information Technology
7800	Transportation
7900	Custodial
8100	Maintenance of Plant
9800	Budget Reserves (Budget Use Only)

Chart of Accounts  
and Ledger Programs



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## Cape Coral Charter School Authority's FY 2019-2024 Cost Escalation Factors

**Cape Coral Charter School Authority's  
FY 2019-2024 Cost Escalation Factors**

Type	Expense Type	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Operating	Lab Services	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Legal Services	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating	Appraisal & Title Search	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Studies & Master Plans	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Accreditation	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Accounting & Auditing	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Other Professional Services	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating	Construct/Debris Clean-up	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Trash Removal	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Security Services	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Drug Screens	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Employee Health Clinic Charges	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Outside Services	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Operating	Food & Mileage (City)	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Travel Costs	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Communication Service	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Telephone Service	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Telecommunication Service	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Postage & Shipping	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Electric	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Operating	Propane Fuel	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Equipment Rental/Leases	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Copy & Fax Machine Rent/Lease	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Uniforms/Linen/Mats Rent/Lease	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Other Rentals/Leases	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Equip Repair/Maintenance	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Building Maintenance	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Parts Repair/Maintenance	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Oil & Grease	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Other Repairs & Maint.	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Facilities Charges	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Fleet Charges	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Printing	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Photo & Microfilm	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Advertising	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Public Relations	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Bank Fees	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Various Fees	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Other Governmental Charges	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Assessment, Betterment, Impact	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Operating	On-Behalf Pension Pmts	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Interfund Service Payment	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Office Supplies	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Uniforms/Linen/Mats Rent/Lease	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Chemicals	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Tools	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Small Equipment	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Janitorial Supplies	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Operating Medical Supply	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Computer Equip/Accessory	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Computer Software/License	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Safety Equipment	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Other Operating Materials & Supplies	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Books, Publ, Subscript & Memberships	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	Training & Seminars	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	In-House Training	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%

<b>Item Number:</b>	<b>12.B.</b>
<b>Meeting Date:</b>	<b>12/12/2017</b>
<b>Item Type:</b>	<b>STAFF COMMENT:</b>

**AGENDA REQUEST FORM**  
City Of Cape Coral Charter School Authority

**TITLE:**

Schools Update: Donnie Hopper, Principal, Oasis Middle School

**SUMMARY:**

**ADDITIONAL INFORMATION:**

**Item Number: 13.A.**

**Meeting Date: 12/12/2017**

**Item Type: UNFINISHED BUSINESS:**

**AGENDA REQUEST FORM**

City Of Cape Coral Charter School Authority

**TITLE:**

Evaluation of ScreeningOne Background Check Services - Lisa Sonogo

**SUMMARY:**

**ADDITIONAL INFORMATION:**

**Item Number: 13.B.**

**Meeting Date: 12/12/2017**

**Item Type: UNFINISHED BUSINESS:**

**AGENDA REQUEST FORM**

City Of Cape Coral Charter School Authority

**TITLE:**

Discussion of Real Estate Options - Jacquelin Collins

**SUMMARY:**

**ADDITIONAL INFORMATION:**

<b>Item Number:</b>	<b>14.A.</b>
<b>Meeting Date:</b>	<b>12/12/2017</b>
<b>Item Type:</b>	<b>NEW BUSINESS:</b>

**AGENDA REQUEST FORM**  
City Of Cape Coral Charter School Authority

**TITLE:**

Board Reorganization: Voting New Chairperson, New Vice Chairperson - Vice Chair Zivkovic

**SUMMARY:**

**ADDITIONAL INFORMATION:**



<b>Item Number:</b>	<b>14.B.</b>
<b>Meeting Date:</b>	<b>12/12/2017</b>
<b>Item Type:</b>	<b>NEW BUSINESS:</b>

**AGENDA REQUEST FORM**  
City Of Cape Coral Charter School Authority

**TITLE:**

Jennifer Nelson, District 4, Welcome and Acknowledgement- New Chairperson

**SUMMARY:**

**ADDITIONAL INFORMATION:**

**ATTACHMENTS:**

Description	Type
□ JENNIFER NELSON DIST 4 BIO 2017	Backup Material



## Jennifer Nelson

### About Jennifer

Jennifer Nelson was raised in Texas. Her mother was born on the island of Sumatra, Indonesia and immigrated to the United States from The Netherlands. Her father was a retired major in the United States Army who served two tours of duty in Vietnam and passed away in 1988. Watching her mother raise three kids with the help of her grandparents Jennifer was inspired to work hard and always give back to the community.

Jennifer Nelson moved to Cape Coral in the Fall of 2008. She had a long career with Goodwill Industries which took her throughout the country from Texas to California and eventually Florida.

Jennifer is the proud mother active twelve-year-old, who attends Trafalgar Middle School.

A graduate of the University of Texas at Austin, she began her career with Goodwill as a volunteer in 1993. She held several senior level management positions in operations and became an expert in sustainability and recycling through the Goodwill movement nationally and for other Goodwills as well as locally in Florida.

Making an impact locally is very important to her. Jennifer is on the board for PACE Center for Girls in Lee County and Chairman of The Board for Recycle Florida Today. She was selected in 2014 by Lee County Commissioner Brian Hamman to serve on the Lee County Sustainability Advisory Committee. She has been a committee chair for PACE's Love That Dress event since 2013 and enjoys volunteering her time. Jennifer is a graduate of Leadership Fort Myers and a graduate of Goodwill Industries' Senior Leadership Program. She is also Kaizen trained in logistics and efficiencies.

Since April 2017, Jennifer joined the Uncommon Friends Foundation where she serves as Executive Director. The Uncommon Friends Foundation promotes character leadership, business ethics and historic preservation.