

**Financing the
Strategic Vision
FY2022-23**

A central graphic consisting of a blue-outlined hexagon with a white interior. Inside the hexagon, the text "Financing the Strategic Vision FY2022-23" is written in a bold, blue, sans-serif font. The hexagon is connected to six surrounding circular images by blue lines.

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Readers' Guide to the Budget

The Readers' Guide to the Budget allows the reader to understand the purpose of the budget, how the budget is developed, how to read the budget, and the financial and operational policies that guide the budget development and planning processes as a whole.

This budget document is designed to provide the reader with an overview of the budget for Florida Virtual School (FLVS) for FY2022-23. The budget is divided into six sections: Introduction, Operating Budget, Special Revenue, Internal Service, Enterprise Budget, and Staffing. This document will cover the budget process and highlight the individual line items for each department and fund.

Introduction

This section provides readers with an overview of the FLVS budget. It should be read in its entirety to fully understand the Operating, Special Revenue, Internal Service, and Enterprise Budget sections of this budget book. This section provides a brief history of FLVS and the critical revenue and expenditure assumptions used to develop this budget. These assumptions are the foundations of how FLVS has developed the budget and provides the reader with the guidelines used to prepare it.

Operating Budget

The Operating Budget is comprised of 14 funds. The total of these 14 funds can be grouped into three (3) primary categories consisting of the General fund, Special Revenue fund, and Internal Service fund. The General Fund is FLVS's largest individual fund which generates approximately 71.2% of all FLVS's revenues. FLVS's General fund consists of seven individual funds.

- **General Operating Fund (100):** This fund consists of (1) revenue received from the Florida Education Finance Program (FEFP) from the state for the operation of the school district's FLVS Flex program, (2) funding received from the operations of school districts, whereby the school districts receive state funding for their students, but contract with FLVS to provide virtual education to their students, (3) other miscellaneous local revenue including interest earnings, purchasing card rebates, indirect cost charges, and sub-lease revenues.
- **Reading Categorical (101):** The Reading Categorical, or Literacy fund, is comprised of funds received from the state to improve the reading proficiency of students. Appropriations in this fund include literacy coaches, intensive reading instructors, and reading aids for elementary programs.
- **Mental Health Assistance Categorical (102):** The purpose of the mental health assistance allocation is to provide supplemental funding to assist school districts in establishing or expanding comprehensive school-based mental health care, train educators and school staff in detecting and responding to mental health issues, and connect children, youth, and families who may experience behavioral health issues with appropriate services.

- **Driver Education - Behind the Wheel (105):** FLVS has agreements with the Orange County Board of County Commissioners and the Polk County School Board that provide enhancements to their online driver education courses through a behind-the-wheel (BTW) component. The behind-the-wheel component is provided through a third-party vendor. The funding is provided through an add-on assessment for moving violation traffic tickets. This is allowed under Florida Statute 318.1215, also known as the Dori Slosberg Driver Education Safety Act.
- **Miscellaneous Grants (107):** The miscellaneous grants fund is comprised of funds received throughout the year from small miscellaneous grants.
- **FLVS Full Time (109):** This fund consists of revenue received from the state's FEFP program for the operation of FLVS Full Time.
- **FLVS Operating Development Funds (123):** The source of revenue for the FLVS development fund is a portion of the profit from Partner Services, Florida. The appropriations are allocated for non-course-related projects, staff professional development, and the IT Roadmap initiative which is an initiative to update and maintain FLVS systems for student success.

Special Revenue Budget

The Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to the expenditures for specified purposes other than debt service or capital projects.

- **Title I, Part A (420):** The purpose of these funds is to help all children gain a high-quality education and skills to master Florida Standards. Title I funds provide additional resources to schools with economically disadvantaged students. These resources provide intervention teachers, professional development, extra time for teaching, parent involvement activities, and other activities designed to raise student achievement.
- **Title II, Part A (420):** The purpose of Title II is to enhance the quality of teaching and principal leadership to improve student achievement.
- **Title III, Part A (420):** The purpose of Title III is to help ensure that English Language Learners (ELLs) attain English language proficiency and meet state academic achievement standards.
- **Title IV, Part A (420):** The purpose of Title IV, Part A is to provide students with access to a well-rounded education, to improve school conditions for student learning to support safe and healthy students, and to improve the use of technology to advance digital literacy of all students.
- **Title IX, Part A (420):** Title IX, Part A is also known as the McKinney-Vento Education for Homeless Children and Youth Program. The funds are to be used to address the problems that homeless children and youth have faced in enrolling, attending, and succeeding in school. Services may be provided through programs on school grounds or at other facilities; shall be provided through existing programs and mechanisms that integrate homeless children and youth with non-homeless children and youth; and shall be designed to expand or improve services provided and part of a school's regular academic program, but not to replace such services provided under this program.

These projects should supplement Local Educational Agency (LEA) funding to ensure that homeless children and youth have equal access to the same free, appropriate public education, including preschool education, as provided to other children and youth.

- **Individuals with Disabilities Education Act (IDEA) (420):** The purpose of this funding is to ensure that all children with disabilities ages 3 through 21 have the right to a free appropriate public education (FAPE) designed to meet their individual needs and prepare them for employment and independent living. Funds shall be used to supplement the excess cost of providing special education and related services to students with disabilities.
- **Perkins Grant (420):** The principal purpose of the grant is to expand career and technical education (CTE) opportunities for all students and help Florida residents realize the value of CTE for professional success and wellbeing. The state plan is focused on impactful CTE initiatives including (1) increasing engagement, enrollment, and improving equity and access among special populations; (2) inclusion of registered apprenticeship and pre-apprenticeship related technical instruction; and (3) incentivizing the development of new CTE academic programs.
- **CARES Act (44X)**
 - **Elementary and Secondary School Emergency Relief (ESSER) (441):** The ESSER funds under the CARES Act are provided to Local Educational Agencies (LEAs) to address the impact that the Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools in Florida. This includes developing and implementing plans for educational services and continued learning.
 - **Elementary and Secondary School Emergency Relief II (ESSER II) (443):** The ESSER II funds under the CRRSA Act are provided to Local Educational Agencies (LEAs) to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools in Florida. This includes helping school districts and other LEAs safely reopen schools; restore and maintain high-quality learning environments; measure and effectively address significant learning loss; and take other actions to mitigate the impact of COVID-19 on the students and families who depend on our K-12 schools.
 - **ARP Act ESSER (445):** Federal American Rescue Plan (ARP) Act funding provided through the state as emergency relief to school districts to address the impact of COVID-19 on elementary and secondary schools.
 - **Other ARP Act Relief (446):** Federal ARP Act funding provided through the state as emergency relief to school districts to address the impact of COVID-19 on K-12 education, workforce education, and voluntary prekindergarten education.

Internal Service Budget

The Internal Service Fund accounts for activities within the school that provide goods and services to other funds, departments, or agencies of the school and its component units. The use of an internal service fund is appropriate only when the school is the predominant participant in the activity.

- **FLVS Health Insurance Trust (711):** The FLVS Health Insurance Trust fund is for the FLVS employer-sponsored group health and benefits plan that is provided to all eligible full-time employees. FLVS administers a self-funded group medical program and offers three different medical PPO plans for employees to choose from, with one plan being a lower-premium, higher-deductible plan with an employer-contributed health reimbursement arrangement (HRA). The current cost-sharing strategy to fund the medical plan includes FLVS paying approximately 80 percent towards employee-only monthly premiums, and 75 percent towards dependent-tier premiums. Other lines of coverage that FLVS contributes to include employee-only low dental, basic life/AD&D (Accidental Death & Dismemberment), basic short-term disability, and long-term disability.
- **FLVS Course Development Funds (791):** The FLVS course development fund is an internal service fund used to account for the development of FLVS courses. The sources of revenue for this fund include transfers from the FLVS enterprise funds and course cost-reimbursement fees charged to the operating and enterprise funds. This fund is used to account for marketing, research, and development activities related to developing and improving courseware and services to FLVS students.

Enterprise Budget

In addition to its operating budget, Florida Law authorizes FLVS to generate revenues through enterprise-type operations. These funds are used to account for activities for which a fee is charged to external users for goods or services.

- **FlexPoint Education Cloud (921) & FLVS Global School (922):** FlexPoint Education Cloud and FLVS Global School funds include revenue generated from the promotion, marketing, and sale of FLVS products and services outside of the State of Florida. FlexPoint Education Cloud supports Schools and Districts through the sale of digital courses, training and professional development, and customer service.
- **Partner Services, Florida (930):** This fund includes revenue generated from Partner Services, Florida that are managed by districts throughout the State of Florida. FLVS Franchises contract with FLVS to provide FLVS virtual course content to their students. Currently, there are 38 franchises, representing 67 Florida counties.

Staffing

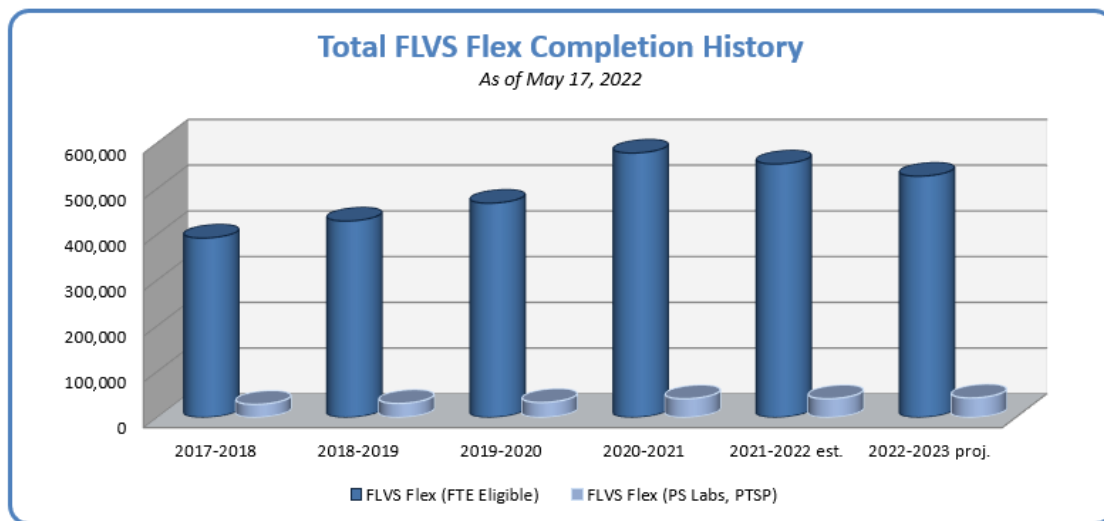
For the current fiscal year, FLVS has proposed 3,393 full-time equivalent (FTE) positions, which represents 3,377 full-time benefit positions and 16 part-time non-benefit positions.



About Florida Virtual School (FLVS)

During the 1996 school year, Orange County, Florida, piloted a “Web School” with five online courses. The Florida Department of Education (FLDOE) acted as the catalyst in initially encouraging a partnership between Orange and Alachua Counties. In November 1996, the FLDOE provided the two districts with a \$200,000 “Break the Mold” school grant to develop the **Florida High School (FHS)** project. Following an intensive six-month period of planning and development, FHS officially launched with seven staff members in 1997.

Since that time, the School has had two name changes, **Florida Online High School** in 2000 and **Florida Virtual School** in 2001. Following the original grant, FLVS operated from a recurring line item in Florida’s legislative budget until the school year 2003-04, when FLVS became fully funded via the FEFP. Since the \$200,000 grant in 1996, FLVS FEFP revenue has grown to \$297.8 million for school year 2022-23. FLVS is a source of digital education solutions and has served students in all 50 states and more than 100 countries and territories around the world. FLVS had headcount totaling just over 3,400 during FY2021-2022 and has become the model for distance learning initiatives across the globe. The graph below shows the history of FLVS successful student half-credit completions in FLVS Flex and FLVS Full Time over the last six years. For the 2022-23 school year, it is projected that students will successfully complete 686,000 half-credits. Below is a history of FLVS Flex and FLVS Full-Time completions from 2018 through budgeted FY2022-23.



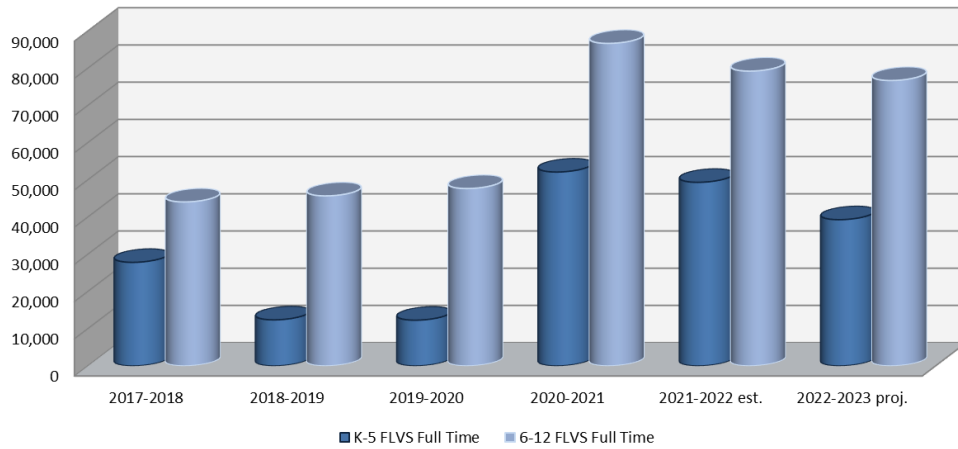
* PS Labs = Physical School Labs, PTSP = Part Time Self Pay

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022 est.	2022-2023 proj.
K-5 FLVS Flex (FTE Eligible)	30,387	35,954	44,478	95,179	93,000	77,200
K-5 FLVS Flex (PS Labs, PTSP)	338	255	576	1,574	2,000	2,800
Total	30,725	36,209	45,054	96,753	95,000	80,000

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022 est.	2022-2023 proj.
6-12 FLVS Flex (FTE Eligible)	361,811	393,480	423,954	482,854	461,200	450,270
6-12 FLVS Flex (PS Labs, PTSP)	28,072	30,285	32,113	39,148	38,800	39,730
Total	389,883	423,765	456,067	522,002	500,000	490,000

Total FLVS Full Time Completion History

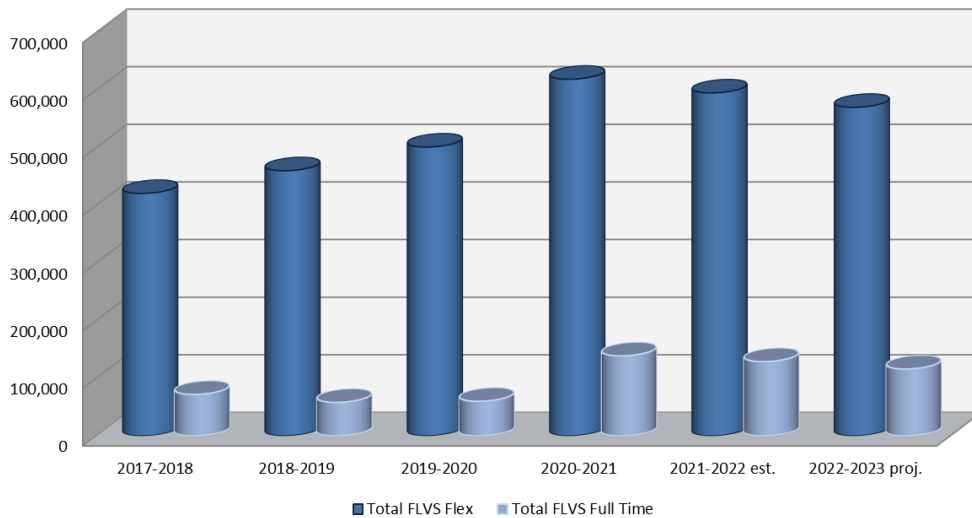
As of May 17, 2022



	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022 est.	2022-2023 proj.
K-5 FLVS Full Time	27,831	12,377	12,287	52,105	46,800	39,300
6-12 FLVS Full Time	44,065	45,694	47,673	86,679	82,000	76,700
Total	71,896	58,071	59,960	138,784	128,800	116,000

Total FLVS Completion History

As of May 17, 2022



	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022 est.	2022-2023 proj.
Total FLVS Flex	420,608	459,974	501,121	618,755	595,000	570,000
Total FLVS Full Time	71,896	58,071	59,960	138,784	128,800	116,000
Total	492,504	518,045	561,081	757,539	723,800	686,000

Letter from the President & CEO

At FLVS the student is, and always will be, at the center of every decision we make. As we celebrate our 25th school year, it is important to note that we have never wavered from our commitment. We are focused on teaching and learning, and how we can best meet the needs of our students.

Our dedicated support staff and certified teachers have worked with our students to successfully complete more than 6 million semester courses since our inception in 1997. Through a variety of personalized instructional options, FLVS students can tailor their educational plans to fit their unique needs.

Our programs stretch every dollar invested in Kindergarten-12 state education programs, and they help our Florida schools achieve their academic performance goals. This budget reports the sources that fund our efforts. In addition to funding from traditional sources such as the state FTE, our services to schools and districts in Florida and around the world provide additional supplemental funds.

As a fully accredited statewide public school district comprised of six schools (FLVS Flex Elementary, 6-8, and 9-12; and FLVS Full Time Elementary, 6-8, 9-12), Florida students in grades Kindergarten through 12 can enroll tuition-free full-time or take individual courses to supplement their educational journey. With more than 190 effective and comprehensive online courses, 60 fun and exciting clubs, 50 student service professionals who address the social and emotional needs of students, and more, our team is here to provide families with a safe, reliable, and flexible education in a supportive environment. For students outside of Florida, we offer FLVS Global School. In addition to serving students, FLVS is a leading online education provider, offering comprehensive digital learning solutions to Florida school districts, from digital courses that result in high student performance outcomes, to easy-to-use online platforms, and staff training and support. Our organization also supports schools and districts across the nation with award-winning services through FlexPoint Education Cloud. As a not-for-profit, revenue generated from our work with districts outside of Florida is reinvested into the creation of the highest-quality courses, development of new educational technologies, and implementation of operational excellence and awareness programs, benefiting students in Florida and worldwide.

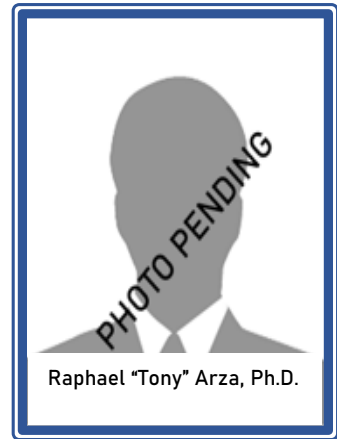
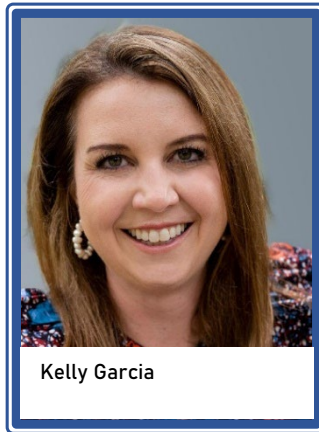
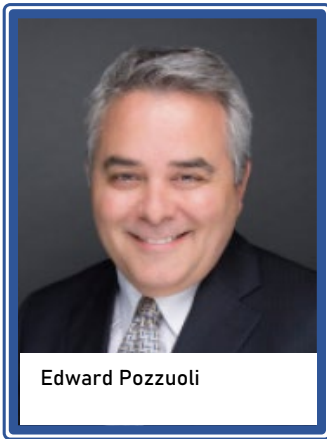
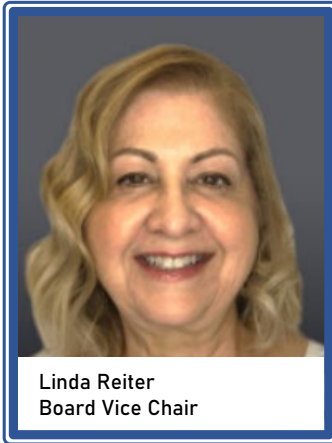
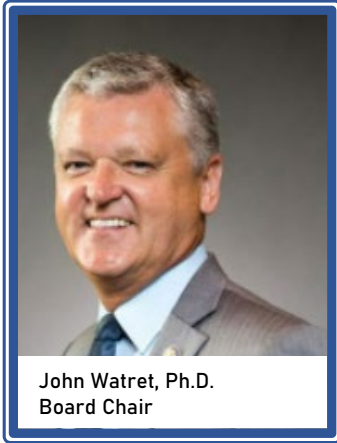
Our success over the last 25 years is the result of dedicated students, teachers, and support staff as well as the amazing families of our students. We are grateful for the support from the Governor, legislators, and the Florida Department of Education. As a result of everyone who shares our vision, FLVS continues to show the value of online learning in providing flexible learning opportunities, in improving educational outcomes, and in setting up our students for success.

Please take a moment to review this document, Financing the Strategic Vision, for the 2022-23 school year. It incorporates the priorities that further strengthen FLVS as a leading online education provider in Florida and across the nation.

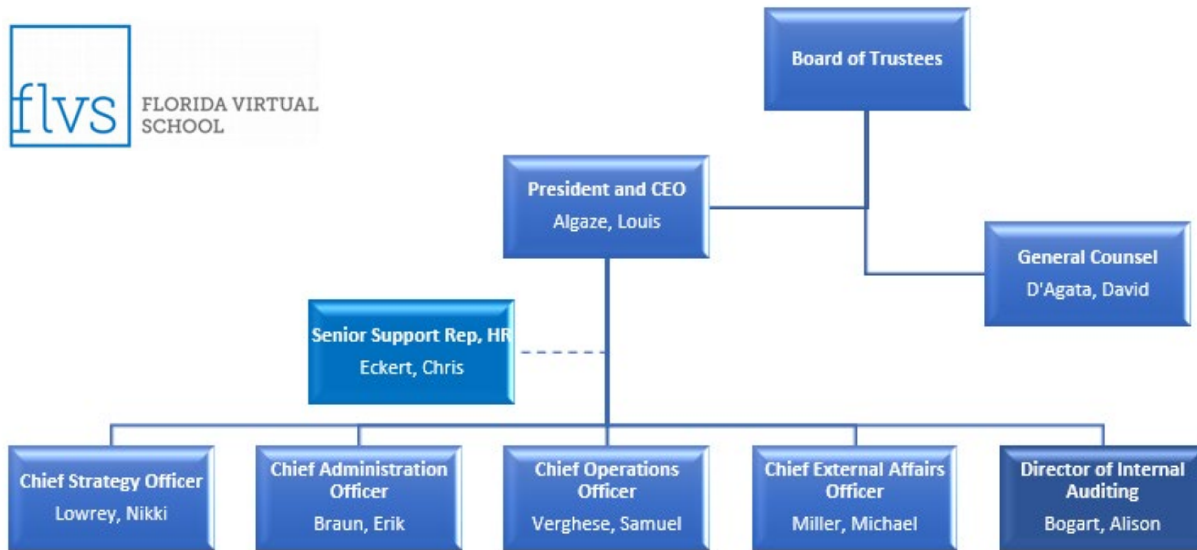
Sincerely,

Louis Algaze, Ph.D.
President & CEO

FLVS Board of Trustees



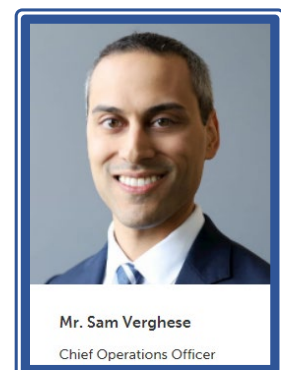
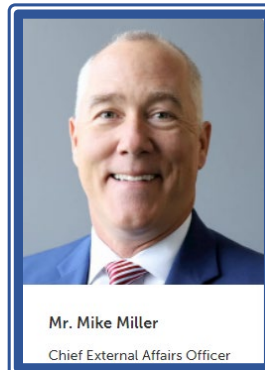
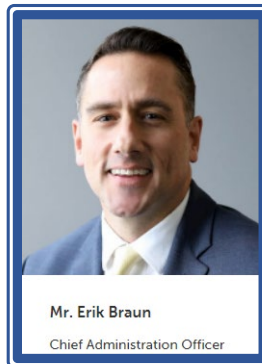
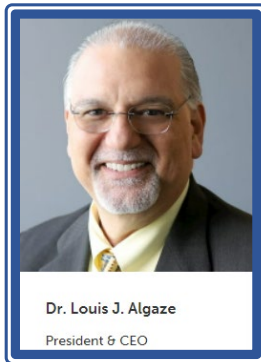
Organizational Chart



FLVS Leadership

FLVS is led by a team of executive experts who bring extensive experience and rich backgrounds in education, technology, business administration, and public policy. The Executive Leadership team is focused on delivering the highest quality educational solutions to students and families, administrators, schools, and districts nationwide.

Chief Officers



Senior Directors

Mr. Larry Banks

Senior Director, Partner Services
(Florida)

Mr. Martin Kelly

Senior Director, Curriculum
Development

Mr. Jason Schultz

Senior Director, Instruction

Ms. Corey Wheeler

Senior Director, Financial &
Treasury Services

Mr. Phil Bertolo

Senior Director, Information
Technology

Mr. Kevin Locke

Senior Director, Project Services

Ms. Joanne Serra

Senior Director, Procurement

Ms. Robin Winder

Senior Director, Instruction

Mr. Robert Cryan

Chief Information Security Officer

Mr. Alfred Lopez

Senior Director, Human Resources

Dr. Gina Tovine

Senior Director, Analysis, Assessment, and
Accountability



Strategic Plan 2020-2023

Executive Summary

The FLVS Strategic Plan outlines the goals that lead FLVS in pursuit of our commitment, vision, mission, and values.

Commitment

The student is at the center of every decision we make.

Vision

Lead online education worldwide with innovative digital solutions that individualize learning for each student.

Mission

Equip students for success by developing and delivering highly effective digital learning through an intuitive online platform.

Values

Excellence – Deliver the best. Always.

Innovation – Lead transformative learning.

Community – Build meaningful connections.

Balance – Embrace flexibility.

Communication – Listen, share, and collaborate openly.

Introduction

In 2019, due to legislative changes associated with FLVS governance, the State Board of Education assumed the role of the FLVS Board of Trustees for one year. During this time, every aspect of the FLVS strategic vision and plan were thoroughly revisited. As part of their oversight, the State Board and FLVS leadership initiated a detailed review of all FLVS systems and operations, and Ernst & Young completed a full review and assessment of FLVS work with internal and external stakeholders. This process had a significant impact on all FLVS continuous improvement efforts as they required, under a brand-new system of oversight, FLVS leaders to completely rethink our way of work.

On November 1, 2019, following receipt of the Ernst & Young report, Florida Commissioner of Education Richard Corcoran, the new FLVS President and CEO Dr. Louis Algaze, and leadership from both the Florida Department of Education (FDOE) and FLVS collaborated to address recommendations from the audit. The following table summarizes these recommendations, which influenced every aspect of FLVS continuous improvement efforts going forward.

<p>Governance – Create operational efficiencies by refining the role of the board and executive director (CEO).</p>
<p>Ethics – Improve ethical safeguards, formalize the role of an inspector general, auditor, and bring the FLVS policies up to that of all state agencies.</p>
<p>Cybersecurity – Protect student information and ensure the efficacy of information technology investments.</p>
<p>Finance – Right-size FLVS costs and revenues to best serve families and the entire Florida education family.</p>
<p>Accessibility – Create a free resource library for teacher professional development and students, beyond those FLVS serves.</p>
<p>Student Demand – Evaluate course offerings annually and explore opportunities for FLVS to fill gaps in workforce education; alternative, juvenile justice, and corrections education; and education for adults seeking high school diplomas.</p>
<p>FLVS Global – Expand out-of-state services that increase FLVS revenues to support course development and enhancement for Florida students.</p>

Three themes capture the above recommendations:

Ensuring stakeholders’ confidence – FLVS needs to operate ethically, with efficacy and transparency.

Setting the bar for excellence – FLVS should be the model for accessible and high-quality virtual education.

Giving students the best possible conditions for success – Virtual education in Florida should be a competitive marketplace that is held accountable by ensuring that parents and students have consumable information to make great choices.

The recommendations and themes directed FLVS leaders and subject matter experts as they redeveloped the Strategic Plan for the years 2020-2023. This Executive Summary highlights key points of that Plan.

About FLVS

Originally founded in 1997, FLVS is a public school district comprised of six schools (FLVS Flex Elementary, 6-8, and 9-12; and FLVS Full Time Elementary, 6-8, 9-12) serving all Florida school districts. FLVS also offers a tuition-based option for students outside of Florida through FLVS Global School and provides content licensing, training, and expertise to a variety of online and blended learning programs across the nation. Through a variety of personalized instructional offerings, FLVS students are able to build an educational plan that fits their unique needs. All teachers are state-certified in the content areas they teach and have completed extensive professional development in online education. FLVS, the district, and its schools are accredited by Cognia and the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI). SACS CASI is an accrediting division of Cognia. FLVS serves Florida students free of charge.

Today, FLVS offers more than 190 courses, including Advanced Placement® (AP®), honors, NCAA-approved core, world languages, electives, college prep, and career and technical education courses.

Students interact with teachers and peers in live learning sessions and collaborative assignments, with opportunities to participate in clubs, events, and activities. Our competency-based learning model gives students the chance for continuous improvement. Performance-based funding means FLVS only receives funding when students successfully complete courses through FLVS Flex and FLVS Full Time schools.

FLVS Flex Schools

FLVS Flex scheduling is available to public, private, charter, and homeschool students in kindergarten–12th grade, on a 365-day flexible calendar. Students can take FLVS courses when enrolled in addition to a brick-and-mortar school, or a full-time course load when enrolled as a homeschool student. With a full engaging curriculum, Flex students utilize FLVS for a variety of reasons ranging from wanting to get ahead or graduate early to taking courses not offered by their district and having flexibility with extracurricular activities.

FLVS Full Time Schools

FLVS Full Time scheduling is available to students in grades Kindergarten–12. Students follow a 180-day traditional school calendar, take all courses through FLVS Full Time, and graduate with an FLVS diploma. Courses are available 24/7 online, so students can study at any time and any place. Our certified teachers offer one-on-one attention and are available by phone, email, and text.

FLVS Digital Learning Labs in Florida

The FLVS digital and blended learning models allow districts to introduce new courses and address challenges such as teacher shortages, class-size reduction, scheduling conflicts, grade forgiveness, and more.

FLVS County Virtual Schools

Through County Virtual Schools (Franchises), districts have access to FLVS elementary, middle, and high school courses and technology systems, and receive student support and teacher training while still using their own teachers to teach the courses.

FLVS Global School

FLVS Global School serves Kindergarten-12 students around the nation and world through tuition-based instruction. Public, private, and homeschool students can choose from more than 150 courses, including elementary, middle, and high school core (NCAA-approved), electives, honors, and Advanced Placement courses.

Strategic Vision

The FLVS vision is to equitably deliver **online learning solutions**, worldwide, to students at their pace using high-quality and individualized curricula.

This is done through a technologically advanced *Learning Management System* that assesses students' current knowledge, directs them through gaps in their knowledge, and formatively and summatively assesses their acquisition of that knowledge, with guidance from highly qualified, certified teachers to ensure **content mastery**.

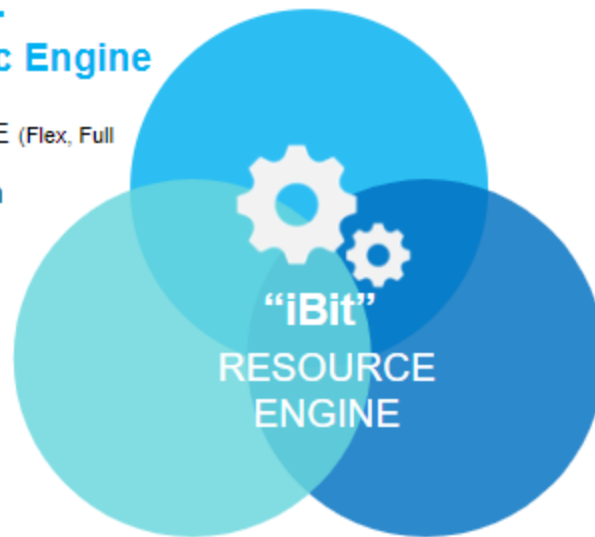
Digital courses will be developed as an **adaptable structure** that allows for standards to be introduced, removed, and/or arranged to meet unique customer needs nationally and internationally.

FLVS will achieve this vision through three important resources: funding, people, and technology.

This strategic vision leans on three supports within the FLVS system: operational support, products and services, and leadership, marketing, and sales.

Funding - Economic Engine

- Licensing
- Florida FTE (Flex, Full Time, Labs)
- Foundation
- Grants

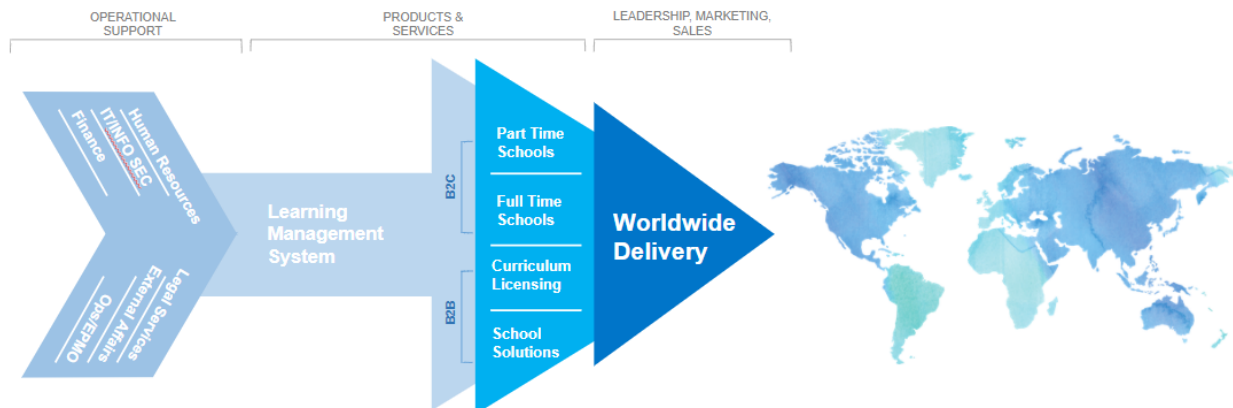


People

- Teachers
- Curriculum Developers
- Instructional Support Teams
- Operations, Legal, Finance, EMPO
- Technology
- Analytics, Assessments, Accountability
- Marketing and Sales

Technology

- Learning Management System
- Student Information System
- Cybersecurity
- Support Software & Tech



Curriculum Development and Delivery

Digital courses will be developed as an **adaptable structure** that allows for standards to be introduced, removed, and/or arranged to meet unique customer needs nationally and internationally.

Strategic Goals

Four strategic pillars are the foundation of the FLVS Strategic Goals: Student Achievement, National Growth, Innovation, and Operational Excellence.

- **Student Achievement:** Deliver instructional excellence for students in FLVS Flex, FLVS Full Time, and FLVS Global School to achieve student success, subject mastery, and high performance.
- **National Growth:** Expand and scale FLVS services outside of Florida to deliver curriculum, technology, and instructional services nationally and internationally.
- **Innovation:** Invest in and develop new innovative learning solutions for student success.
 1. Develop new disruptive technologies
 2. Design new digital curriculum and courses
 3. Build state-of-the-art data infrastructure
 4. Create timely and relevant school district solutions
- **Operational Excellence:** Increase operational efficiencies of financial, technological, and human resources, while delivering exceptional value to students worldwide.

FLVS Key Indicators

The **impact of teaching and learning** on student achievement is the primary expectation of every institution.

The **relationship between teacher and learner** must be productive and effective for student success.

The impact of teaching and learning includes an analysis of:

- Student Performance Results
- Instructional Quality
- Learner and Family Engagement
- Support Services for Student Learning
- Curriculum Quality and Efficacy
- College and Career Readiness Data

Conclusion

At FLVS, the student is at the center of every decision we make. Our mission is to equip students for success by developing and delivering highly effective digital learning through an intuitive online platform. This plan has outlined the goals that FLVS pursues to serve Florida students, support Florida districts, and provide online education options worldwide. As we aim to lead education worldwide with innovative digital solutions that individualize learning for each student, FLVS will continue to innovate and improve.



Demographics

With more than 22 years of experience in online education and curriculum development, FLVS has what every student needs to succeed. FLVS is a fully accredited public school district comprised of six schools, with flexible and full-time options for elementary, middle, and high school students. FLVS allows students the flexibility to work on their own time and schedule and provides a way for students to get ahead, stay on target, or get back on track. FLVS, with its unique and robust list of course offerings, has served approximately 5.8 million students since its inception in 1997 and currently serves approximately 232,304 unique students per year. FLVS has a diverse student population with its largest residing in Miami-Dade and Orange Counties. An essential part of FLVS is to exceed expectations and deliver a superior educational experience in a culture of cooperation and teaming among our stellar educators.

Test scores and graduation rates - How do we stack up?

FLVS curriculum is designed to help students master skills and gain the knowledge needed for success in school and beyond. FLVS students consistently outperform the state and national averages on Advanced Placement and End-of-Course exams. FLVS boasts a graduation rate of 95.5%, which is 5.8% higher than the state average. FLVS has 2,250 certified teachers that work hard to keep students engaged in distant learning, and their test scores prove that with EOC and AP testers scoring 12% or higher than the state average and 6% higher than the national average. Additionally, FLVS full-time students' average SAT scores are 1057, 5% higher than the state average, which is why some FLVS students attend the most prestigious colleges and universities in the country such as Harvard, Princeton, West Point, and Vanderbilt. The success of FLVS students isn't limited to high school, the pass rate for the kindergarten readiness screener was 92%, which is 54% higher than the state average.

Course Offerings

FLVS core course curriculum has been approved by NCAA. FLVS courses are designed to meet the unique needs of our students and be inclusive of cultural diversity, representing all races, cultures, ethnicities, abilities, and genders. FLVS offers a robust [course catalog](#) taught by Florida Certified Teachers with 190 award-winning courses for students to choose from. FLVS offers Core, AP, Elective, and Career and Technical Education courses for [Elementary](#), [Middle](#), and [High School](#). FLVS Students experience no-limits learning with an interactive curriculum, including Honors and Advanced tracks for most courses. Many courses are mobile-friendly so students can learn on the go. Advanced Placement® (AP®) courses are college-level and approved by the College Board®. FLVS offers courses you won't find at traditional brick and mortar schools such as Hebrew, Chinese, Law Studies, Meteorology, Photography and Semantics & Logic, just to name a few.

Exceptional Student Education Services and Scholarships

FLVS may be able to provide additional accommodations per a student's Individual Educational Plan (IEP) or Section 504 Plan if the accommodation(s) is/are applicable to the online educational environment. FLVS courses are also available to students who receive school choice scholarships, including the Florida Tax Credit Scholarship, McKay Scholarship, and Family Empowerment Scholarship.

Clubs and Athletics

FLVS offers 60 clubs that serve K-12 Full Time, Flex, and Global students. Some of the objectives of clubs are to foster collaboration and encourage inclusion among students. Some clubs offered by FLVS include Spanish Club, National Honor Society, Black Student Union, Gay-Straight Alliance, Pop-Culture Club, and Yearbook Club.

Students who take some or all their courses through FLVS Flex or Full Time are eligible to participate in athletics at the public school to which they would be assigned according to the school district attendance area policies if they meet the requirements outlined by the Florida High School Athletic Association policy 16.3.5.

Course Content and Creation

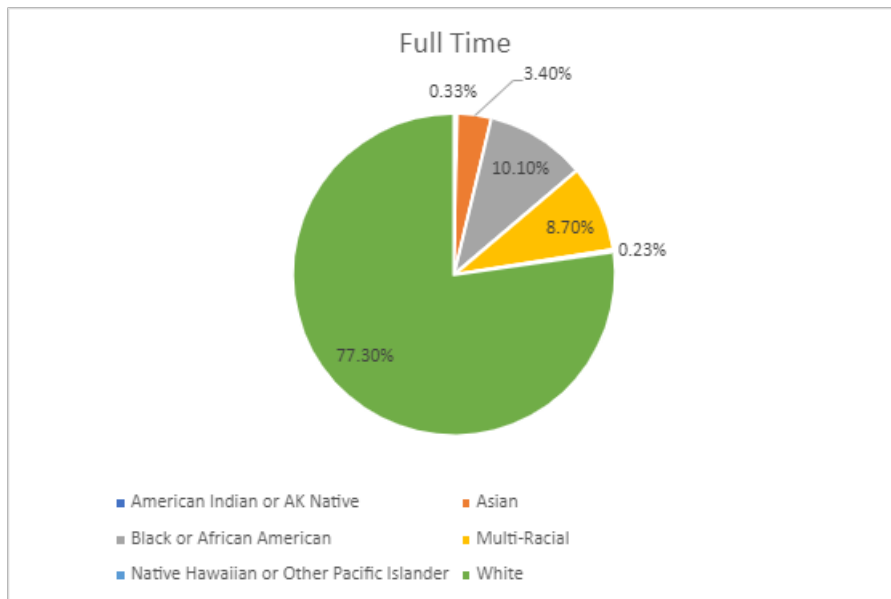
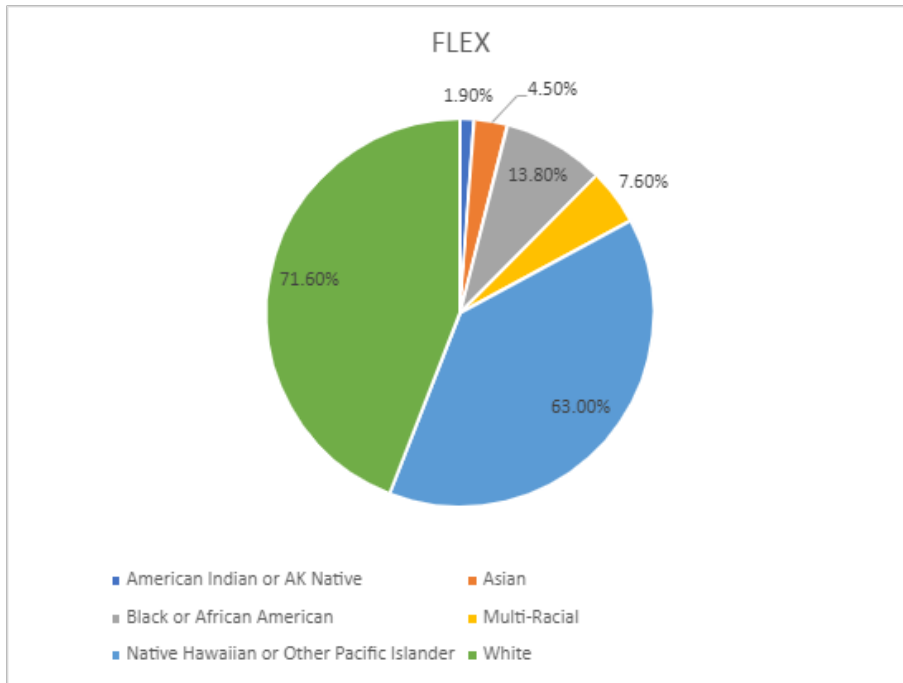
FLVS develops its own rigorous, award-winning curriculum and courses created to national standards. FLVS courses feature interactive lessons and modules, videos, written lessons, interactive games, assessments, quizzes, and exams, and include a wide range of diverse activities, providing an engaging and rigorous learning experience for different learning styles. FLVS courses are thoughtfully designed to help students understand new concepts and master new skills. The lessons focus on engagement and achievement that allow students to master key concepts. FLVS's mastery-based learning model allows students to work at their pace, moving forward once they have mastered the content. The FLVS Curriculum Development team has more than 100 experts who work together to research, plan, create, and evaluate content for our award-winning digital courses. FLVS looks ahead to everchanging standards across the nation, creating and enhancing dozens of courses each year while maintaining a catalog of more than 190 courses. From initial concept to product release, new course development requires considerable planning and coordination to deliver highly engaging digital content. Each new FLVS course averages 600 hours of lesson writing, 200 hours of exam and assessment writing, 2,000 assessments, 1,300 pages of HTML, including 81,000 lines of code and 1,000 images to reinforce content. Our courses undergo more than 450 hours of rigorous review and testing, both during development and after completion, ensuring accuracy and adherence to state and national standards. FLVS schools are fully accredited by Cognia and SACS CASI and approved by the NCAA.

FLVS Teachers

All FLVS courses are taught by dedicated Florida state-certified teachers who are specifically trained to teach in the online learning environment. FLVS has more than 2,500 virtual teachers from across Florida and an instructional model built on more than 22 years of successful online teaching. FLVS students receive 1:1 personalized instruction and support from all their teachers. FLVS teachers frequently communicate with students and parents through email, calls, and text messaging, and are available Monday through Friday for personalized support.

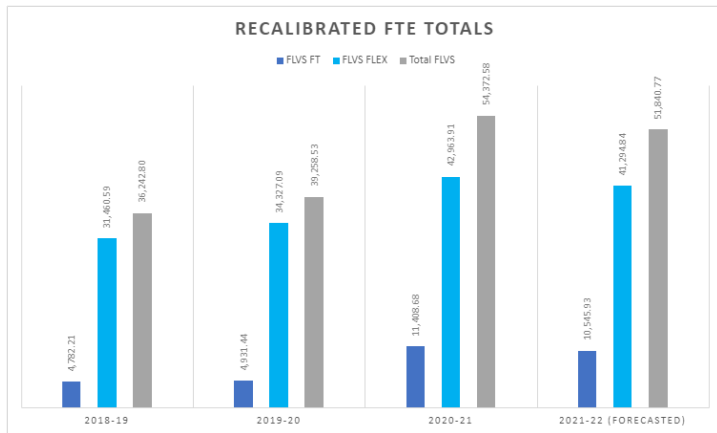
FLVS Students

FLVS has a diverse student population.

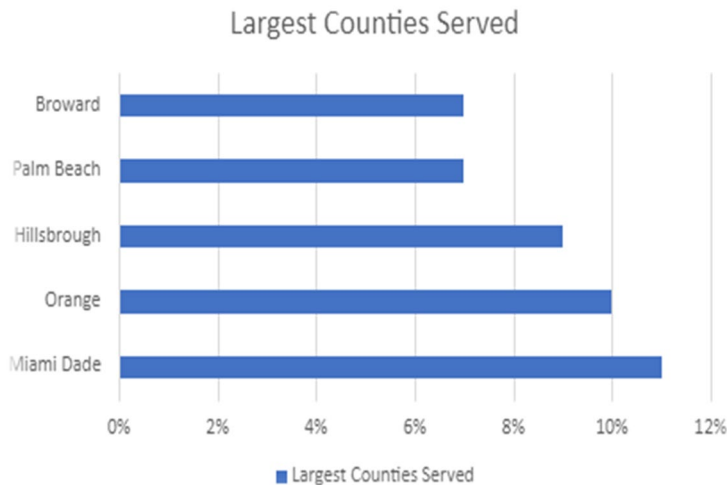


The Area We Serve

FLVS is proud to serve students beyond Florida, however, our main student concentration is in the sunshine state. The State of Florida has a population of approximately 21,781,128. Florida features 825 miles of accessible beaches and is the boating and fishing capital of the world. Florida is home to the most visited theme parks in the world such as Disney World, Universal Studios, Legoland, and Sea World. If theme parks don't interest you, perhaps sports do, Florida is home to several professional sports teams such as the Orlando Magic, Jacksonville Jaguars, Tampa Bay Buccaneers, and Miami Dolphins. But Florida isn't all fun, it is home to many accomplished Universities such as the University of Florida, Florida State University, the University of Miami, Florida A&M University, and the University of Central Florida.



There are currently 67 traditional and 6 special school districts in Florida with a total student population of 2,833,179, of which approximately 52,000 will complete a course with FLVS in the 2022 school year. Florida has 3,329 traditional brick and mortar schools and 702 brick and mortar charter schools.



Miami-Dade is among the largest districts served by FLVS.

FLVS Global School

In 2020-2021, FLVS Global School served **3,546** students and offered **176** courses made up of AP titles, NCAA-approved core courses, credit recovery courses, and electives for middle and high school students. Students from **48** states, the District of Columbia, **58** countries, and **4** U.S. territories are reflected in Global School's **8,939** successful enrollment completions.

Student Achievements

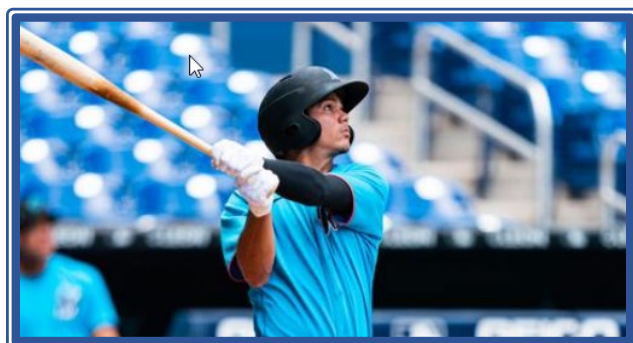
Not only does FLVS have a diverse student base, but they are also very talented. Below are just some of the many student achievements.

FLVS student Baylee Aguilar is ready to turn the tassel at just 14 years old!



As a full-time golfer at just 14-years-old, Madison Moman is proud to say that her life is consumed by golf. Her rigorous schedule involves a healthy mix of training, competitions, and studying online with FLVS. Check out her story on page 26 of Jupiter Magazine: <https://bit.ly/35KWR2X>! #NatISADay

FLVS student Jose Salas is on track to becoming the next Miami Marlin. Learn how FLVS is helping him pursue his dreams on Facebook.



Ranked as [Miami's No. 10 prospect](#), Salas spends around three to four hours a day on subjects like English, math, and science -- with math the one he has to study the most for and science as his favorite. He considers himself a visual learner, and he either uses his computer at home or goes to the library to meet somebody.

Salas' coursework is independent of the Marlins' education department, which enrolls students who haven't finished their studies (middle school and high school) in one of two platforms. According to manager of education services Pamela Mejia, the department is always available to provide any study resources Salas may need or to help if and when he has questions.

The sky's the limit for FLVS students! Senior, Olivia recently celebrated earning her private pilot's license—putting her one step closer to her goal of becoming a professional pilot. Join us in cheering on Olivia on [Instagram](#).



FLVS 11th grade student Anushka recently attended the 2021 Battle of Boca, winning the Women's Championship.



In 2017, Lacy was named Hero of the Year by the Miami Children's Foundation for her extraordinary bravery — overcoming and surviving a life-threatening illness. This year, we are thrilled to welcome Lacy and her family to FLVS!

What's a day in the life of an FLVS high school athlete like? For Michael Halliday, mornings were dedicated to training, and afternoons were spent studying — a routine that helped him succeed and become a key player for Orlando City after graduation.



Halliday built the foundation for his professional career while still completing high school, graduating in the spring with a 4.2 GPA. The defender said he didn't have as much time for a typical childhood. Last year, he spent mornings at Orlando City training, then logged several hours watching film and receiving recovery treatment. He returned home by 2 p.m., where he'd

spend the rest of the afternoon taking classes online through FLVS. His professional debut came at the end of his graduation week, cementing a hectic six months of fully growing into his status as a regular part of Orlando City — both its present and its future.

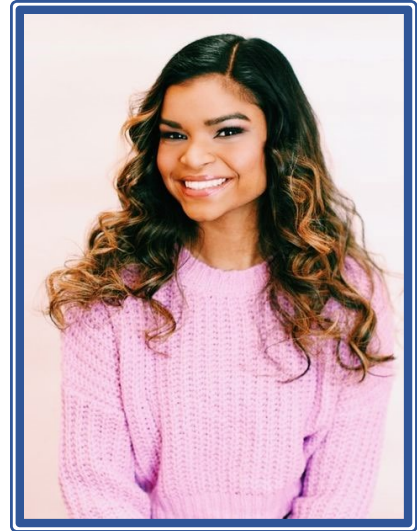


Carson just released her 4th single - sharing "I switched to FLVS to be able to better balance my music and acting career with my academics. It's been awesome!"

At just 10-years-old, FLVS student Gia Griffith is conquering every sport she tries, including karate, CrossFit, and powerlifting.



We're thrilled to share that FLVS senior Grace will join the Ballet de Barcelona. Congratulations, Grace!



Iberia attends skating classes several times a week, constantly improving her skills – and her hard work is paying off! Last year, she competed in her first competition and earned awards for her solo and synchronized performances. And most recently, she won 1st place with the highest technical and performance scores against skaters from multiple states and levels!



FLVS Flex student Ishika was selected as a 2020 Engineer Girl Ambassador (one of only 23 in the United States) for encouraging young learners to explore careers in engineering!

In the 7th grade, Nicholas enrolled in FLVS courses to accelerate his academics. Now he's on his way to



Harvard University to pursue a doctorate in Mathematics! The 17-year-old will continue his higher education in the fall at Harvard, which accepted only 3.43 percent of applicants to the Class of 2025 — 1,968 students out of 57,435 who applied. While he accomplished a 4.870 grade-point average, a perfect score on the American College Test (ACT), and a National Merit Scholarship, Lopez stressed that it was his determination to go above and beyond in

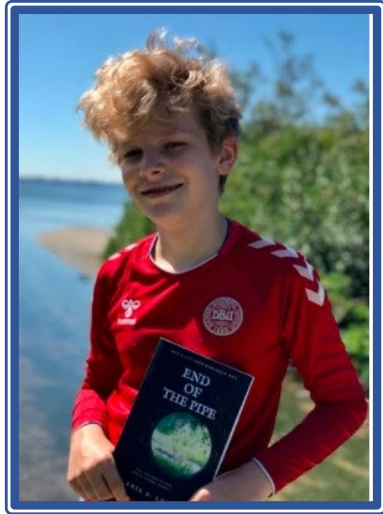
mathematics that helped to give him a competitive edge when seeking admission at the Ivy League university.



This year Layla earned a perfect 10 on the balance beam and a #1 national ranking! Her mother says, "being a student with FLVS allows Layla more time to practice and prepare for upcoming meets, so the flexible schedule sure has been a blessing."

As a high school student, Dylan took online courses with FLVS — opening up time in his busy schedule for baseball practice! Houston Astros picked him No. 2 overall in 2015.





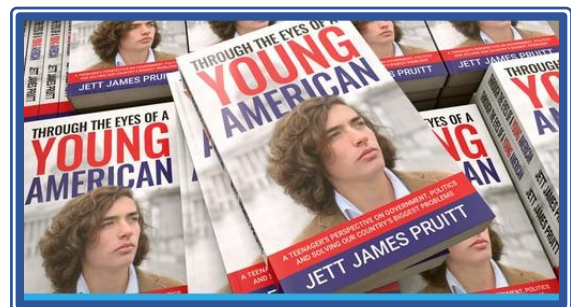
It's never too early to begin your writing career. Congrats to FLVS Full-Time 6th-grade student Erik who just published his first book!

FLVS middle school student and author Jayden Cochran has written a book to help others get better at whatever they want to pursue. He writes about life-changing strategies for personal growth!



Alachua county resident Jhett Hill has taken courses as an FLVS Flex student for the past three years. He wrote and self-published "Griffin and Shelly: A Tale of Togetherness" and "Billy and Penelope." He illustrated the books with hand drawings so they would appear very childlike and friendly, and he imposed some digital art as background and dialog bubbles to add interest to the pages.

FLVS Full Time student Jett James Pruitt wrote his first book, *Through the Eyes of a Young American*, at just 14 years old!



Budget Guide and Overview

What is the Budget?

The budget represents a financial plan of expenditures in support of FLVS goals and policies. It is FLVS's fundamental policy document, annual financial plan, and operations guide expressed in dollars and staff resources. In addition, it informs the public about FLVS's financial strategies and provides the documentation needed for other financial matters, such as audits and grants.

Below is a summarization of FLVS authorized budget policies. A sustainable budget allocates limited available resources to the provision of programs, services, or projects in support of student needs and expectations, without compromising the long-term financial health of FLVS. It balances organization resources with student priorities and requirements. A budget serves the following purposes:

- Public communications device
- Establishes annual goals and objectives to meet community priorities
- Policy document
- Resource allocation tool
- Spending plan
- Accountability document
- Management tool

Budget Process

Florida Law requires FLVS to adopt each fiscal year a balanced budget for all funds under its jurisdiction. A balanced budget is one where the beginning fund balances and current-year revenue and non-revenue sources do not exceed the current year's appropriations and ending fund balances. The FLVS budget is a detailed operating plan that identifies estimated expenditures in relation to estimated revenues. The budget reflects the president's and Board of Trustees' priorities and represents a process through which policy decisions are made, implemented, and controlled. The Budget team reviews the departmental budgets for reasonableness and compliance, and, if necessary, modifies them to assure the overall integrity of FLVS's annual budget.

The budget process begins each year shortly after the adoption of the current year's budget. Student enrollment projections are developed and submitted to the Florida Department of Education in December. The Instructional Leadership team meets with the Finance team every month to develop and enhance the Staffing Plan document based on projected total membership (i.e., estimated student enrollment) for the following year. Instructional unit allocations are projected, and program staffing is performed from January to April. When the unit allocations are complete, the allocations are budgeted by pay group; e.g., teachers, instructional leaders, etc., based on an average salary and/or by the total current salary of that pay group. The salaries are projected based on average salaries including projected/planned raises.

Departments prepare individual budgets and submit the budgets electronically to the Budget team, within the Finance Department. The Budget team then compiles all the individual budgets into a preliminary draft budget. Budget workshops are held as needed with the president/CEO, executive team, and departments, in which the budget document is reviewed and adjusted. Finally, the Board votes to adopt the budget.

How to Read the Budget

Budgets play a crucial role in communicating to elected FLVS staff, Board of Trustees, parents, students, and the public regarding FLVS plans for the use of its resources. Budgets are complex documents that can be difficult to grasp at first glance. Although FLVS has made every effort to make the document easy to navigate, this section provides the reader with some basic understanding of the integral components of the annual budget document.

Budget Summary

The Budget Summary provides a concise and informative narrative summary of the fund structure for FLVS accounts. The following summaries are included:

- **Fund Balance Summary by Fund:** The Fund Balance Summary provides an organization-wide summary of beginning and projected year-end balances for each FLVS fund.
- **Budget & Revenue Summary:** The Budget and Revenue Summary provides a summary of budget and revenues by fund.
- **Profit and Loss Summary:** The Profit and Loss Summary provides a summary of our revenue-generating funds.
- **Project Summary by Fund:** The Project Summary provides a summary of the projects FLVS plans to initiate in the FY2022-23 school year.
- **Restricted Funds Summary by Fund:** The Restricted Funds Summary provides a summary of the FLVS awarded grants and categoricals by fund.
- **Summary of Budgets by Department:**
This section provides detailed budget information about each department including personnel detail.

Glossary of Terms/Acronyms List

Budget documents may be difficult to read and may contain terms unfamiliar to the reader. In general, this section attempts to cover the key terms and acronyms used throughout the annual budget document and in the budgeting process.

Financial and Operational Policies

The guiding principles of the FLVS budget development process are financial and operational policies. These policies promote and ensure organizational continuity, consistency, transparency, and responsibility from year to year. This section identifies some of the major short and long-term planning documents, and financial and operational policies, and serves as a fiscal management tool that FLVS

employs to guarantee fiscal and programmatic integrity and to guide the development of the FLVS annual budget.

Level of Budgetary Control

Since the budget is an estimate, from time to time it is necessary to make adjustments to fine-tune the line items within individual departmental budgets. Budgetary control is maintained at the fund/function/object level. Each department head is responsible for his or her respective budget. No expenditures are authorized that are in excess of budgetary appropriations. As with any projection, however, changes to the budgeted appropriations are necessary to meet critical needs as the needs are identified. Therefore, budget amendments are prepared on an ongoing basis and submitted to the Board for approval as needed. This allows for the best use of limited resources.

Basis of Budgeting

FLVS basis of budgeting is the same as the basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP). FLVS has governmental funds (General Fund, Special Revenue Funds, and Internal Service Funds) as well as enterprise funds whose budgets are prepared on a modified accrual basis where revenues are recognized when they become measurable and available, and expenditures are recorded when a related liability is incurred. Revenue availability criteria are defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period (i.e., sixty (60) days after the fiscal year-end for most revenues).

Basis of Accounting

FLVS has implemented Governmental Accounting Standards Board Statement 34 (GASB 34), which requires two types of financial statements – governmental fund-based financial statements and government-wide financial statements, since the fiscal year ended June 30, 2003. The fund-based financial statements use the modified accrual basis of accounting. The government-wide financial statements are based on the flow of all economic resources applied on the accrual basis of accounting. The differences include recognition of the costs of depreciation and inventory consumption, inclusion of “component units” such as charter schools and foundations, and other items.

The basis of accounting refers to when revenues and expenditures (or expenses) are recognized in the accounts and reported in the financial statements. The basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The modified accrual basis of accounting is utilized by Governmental funds. This means that revenues are recognized in the accounting period in which they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized when the related fund liability is incurred. The principal exceptions to this general rule as related to FLVS are: (1) prepaid items are generally not accrued. Proprietary funds are accounted for on the accrual basis of accounting. The accrual basis records the financial effects of transactions and events that have potential cash consequences in the period they occur, instead of the period when cash is received or paid. This wasn’t changed by GASB 34.

Fiduciary funds are also accounted for on the accrual basis of accounting (with limited exceptions).

Custodial (internal) funds, which are accounted for in special revenue funds, are purely custodial (assets equal liabilities) and thus do not involve measurement of operations.

Governmental Generally Accepted Accounting Principles (GAAP)

- **Fund Financial Statements:** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. FLVS, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of FLVS can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.
- **Governmental Funds:** Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term (within the next fiscal year) inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year.

FLVS maintains one individual governmental fund. Those funds are combined/budgeted in the two major categories: *General funds* and *Special Revenue funds*.

- **General Fund:** Used to account for all financial resources (i.e., general operations) not required to be accounted for in other funds and for certain revenues from the state that are legally restricted to be expended for specific current operating purposes (i.e., categorical funds).
- **Special Revenue Funds:** Used to account for the financial resources of certain state and federal grant program resources and other resources restricted in nature by an outside funding source.

Custodial (Internal) Funds are reported in the Miscellaneous Special Revenue Funds to reflect the resources that can be used by the school board to support its governmental and business-type activities and avoid overstating the fiduciary funds. The funds held in each Special Revenue Fund are restricted to a specific purpose.

Following implementation of GASB 84, Fiduciary Activities, assets held by school districts and not reported in fiduciary funds should be reported in Miscellaneous Special Revenue funds. Internal accounts are used to account for funds collected at many schools in connection with school, student athletics, class, and club activities.

School districts are strongly encouraged to establish policies and procedures regarding administrative involvement or direct financial involvement over such funds.

- **Proprietary Funds**
 - **Internal Service Funds:** FLVS maintains two proprietary funds. *Internal Service funds* are an accounting device used to accumulate and allocate costs for services provided internally among the various functions of FLVS. Internal Service funds are used to account for self-insurance and course development programs. Because these services predominantly benefit governmental rather than business-type functions, the

services are included within *governmental activities* in the government-wide financial statements.

- **Enterprise Funds:** This fund may be used to account for any activity for which a fee is charged to external users for goods or services. FLVS has three Enterprise funds: FlexPoint Education Cloud fund, FLVS Global School fund, and Partner Services, Florida fund.
 - FlexPoint Education Cloud fund: Used to account for the financial resources of our FlexPoint Education Cloud services business-type fund.
 - FLVS Global School fund: Used to account for the financial resources of our global school business-type fund.
 - Partner Services, Florida fund: Used to account for the financial resources of our franchise business-type activities.
- **Fiduciary Funds:** Fiduciary funds are used to account for resources held by the school in a trustee or custodial capacity for others that, therefore, cannot be used to support the school's own programs.
- **Government-wide Financial Statements:** Government-wide financial statements are designed to provide readers with a broad overview of FLVS's finances, in a manner similar to a private-sector business. The *Statement of Net Assets* presents information on all FLVS assets and liabilities, with the difference between the two reported as *net assets*. The *Statement of Activities* presents information showing how FLVS net assets changed during the most recent fiscal year.
- **Expenditures:** Expenditures are accounted for utilizing the guidelines set forth by the Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools* manual, also known as the "Red Book." The Red Book defines the *functions* and *objects* reflected in FLVS's financial statements and budget documents:
 - **Function** is the action or purpose for which personnel or items are used for or exist. Categories consist of Instruction 5XXX, Pupil Personnel Services 61XX, Instruction & Curriculum Development Services 63XX, Instructional & Staff Training Services 6400, Instruction Related Technology 6500, Board of Trustees 7100, General Administration 7200, School Administration 7300, Fiscal Services 7500, Central Services 77XX, Operation of Plant 7900, Administrative Technology Services 8200, and Community Services 9100.
 - **Object** identifies the service or commodity obtained as a result of a specific expenditure. There are eight major object categories: Salaries 100, Employee Benefits 200, Purchased Services 300, Energy Services 400, Materials and Supplies 500, Capital Outlay 600, Other Expenses 700, and Transfers 900.

Other definitions pertinent to expenditures often referred to in FLVS financial information include: *Cost Center* is the facility or location where costs are accumulated for FLVS and departments. *Fiscal Year* is the 12-month period for which the financial information applies.

Continued/Carryover Appropriations

As part of the budget adoption process, the Board of Trustees will authorize that at the close of the fiscal year, unexpended appropriations in the operating budget will be encumbered as necessary to underwrite the expense of outstanding purchase commitments. Unexpended appropriations for authorized but incomplete projects as approved by the Board of Trustees may be carried forward to the next succeeding budget upon approval by the Board.



Budget Summary

The accounts of FLVS are organized on the basis of fund accounting. The following schedule summarizes the recommended FY2022-23 Budget by groups of major funds. Fund accounting is the basis of governmental budgeting, with each fund representing a self-balancing set of revenue, expenditure, and transfer accounts. Certain funds have varying restrictions imposed either by legal requirements or policy choices. As such, it is helpful to see a broad overview of FLVS's finances showing summaries of its different funds. The fund groups shown include four basic types:

- General Fund
- Special Revenue
- Internal Service Fund
- Enterprise

The General, Internal Service, and Enterprise funds make up the majority of the day-to-day operating activities of FLVS.

Fund Balance Summary by Fund

Florida Virtual School
Annual Budget
Fiscal Year 2022-23
Projected Fund Balance

	General Operating Fund (1XX)	Federal Grant Fund (420)	ESSER/CARES Fund (44X)	Health Insurance Fund (711)	Course Development Fund (791)	FlexPoint EducationCloud Fund (921)	FLVS Global School Fund (922)	Partner Services, Florida (Franchise) Fund (930)	Total
Projected Fund Balance 7/1/2022	125,549,861	-	-	7,995,482	16,550,022	55,159,947	11,128,383	20,187,379	236,571,074
Budgeted Revenues FY2022-23	325,652,943	3,682,289	3,823,312	42,987,035	20,651,821	40,711,164	3,934,650	15,855,000	457,298,214
Budgeted Expenditures FY2022-23	323,622,842	3,682,289	3,823,312	43,287,035	18,662,593	28,015,054	6,192,889	18,224,349	445,510,363
Projected Increase (Decrease) Fund Balance FY2022-23	2,030,101	-	-	(300,000)	1,989,228	12,696,110	(2,258,239)	(2,369,349)	11,787,851
Projected Ending Fund Balance FY2022-23	127,579,962	0	0	7,695,482	18,539,250	67,856,057	8,870,144	17,818,030	248,358,925

FY2022-23 Budget Summary by Fund

The following page provides a summary of each FLVS fund including the beginning fund balance, estimated revenue, budgeted expenditures, and the projected ending fund balance. The total revenue and transfers in for all funds is \$457,298,214 total budget and transfers out for all funds is 445,510,363 and change in total fund balance is an increase of \$11,787,851.



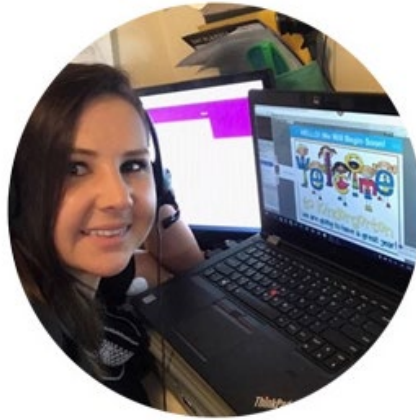
FLVS Final Budget Summary by Fund
Fiscal Year 2022-23

Revenues & Balances	General Fund		Special Revenue Funds		Internal Service Funds		Enterprise Funds			TOTAL
	Funds 100, 101, 102, 105, 107, & 109 (Operating Fund)	Fund 123 (Operating Development Fund)	Fund 420 (Special Revenue)	Fund 441, 443, 445, & 446 (Emergency/ CARES ACT/ ESSER / ARP)	Fund 711 (Health Ins)	Fund 791 (Course Dev)	Fund 921 (FlexPoint Education)	Fund 922 (FLVS Global School)	Fund 930 (Partner Services, Franchise)	
FB Assigned for Rebudgets & Encum	5,584,490	10,635,741	-	-	-	3,069,069	104,951	-	-	19,394,251
FB Assigned for Research & Dev	-	-	-	-	-	13,480,953	55,054,996	11,128,383	20,187,379	99,851,711
FB Assigned for Insurance	-	-	-	-	7,995,482	-	-	-	-	7,995,482
FB Assigned for Future Initiatives	62,960,830	1,885,117	-	-	-	-	-	-	-	64,845,947
FB Assigned for Contingency (15%)	44,483,683	-	-	-	-	-	-	-	-	44,483,683
Total Fund Balance July 1, 2021	113,029,003	12,520,858	-	-	7,995,482	16,550,022	55,159,947	11,128,383	20,187,379	236,571,074
Total Revenue	316,667,385	-	3,682,289	3,823,312	42,987,035	11,035,201	40,711,164	3,934,650	15,855,000	438,696,036
Transfers In	-	8,985,558	-	-	-	9,616,620	-	-	-	18,602,178
Total Revenues & Transfers In	316,667,385	8,985,558	3,682,289	3,823,312	42,987,035	20,651,821	40,711,164	3,934,650	15,855,000	457,298,214
Total Revenue, Transfers In & Fund Balances	429,696,388	21,506,416	3,682,289	3,823,312	50,982,517	37,201,843	95,871,111	15,063,033	36,042,379	693,869,288
Appropriations										
1000 - Flex Instruction K-12	183,811,960	-	-	-	-	-	-	-	-	183,811,960
9001 - Operations	507,829	-	-	-	-	-	-	-	-	507,829
9002 - President/CEO	600,951	-	-	-	-	-	-	-	-	600,951
9003 - External Affairs	829,161	-	-	-	-	-	310,815	-	-	1,139,976
9004 - Security	4,252,546	-	-	-	-	-	-	-	-	4,252,546
9005 - EPMO	4,520,177	2,603,504	-	-	-	986,882	829,826	-	-	8,940,389
9006 - AAA	4,948,151	300,000	-	-	-	12,500	270,279	1,350	-	5,532,280
9008 - Legal	5,669,357	-	-	-	-	-	-	-	-	5,669,357
9110 - Chief Administration Officer	5,028,162	-	-	-	-	-	-	-	182,213	5,210,375
9120 - Student Support	6,413,447	-	-	-	-	-	-	354,053	52,751	6,820,251
9123 - Full Time Program	49,066,959	923,499	-	-	-	-	-	-	-	49,990,458
9125 - IDEA Grant	-	-	1,656,775	-	-	-	-	-	-	1,656,775
9126 - State Category (Literacy & Mental Health)	5,064,581	-	-	-	-	-	-	-	-	5,064,581
9127 - Misc Grants	761,352	-	-	-	-	-	-	-	-	761,352
9128 - Federal Grants	-	-	2,025,514	3,823,312	-	-	-	-	-	5,848,826
9131 - Partner Services, Florida	-	-	-	-	-	-	-	-	8,761,467	8,761,467
9140 - Staff Development	1,265,869	1,906,969	-	-	-	-	-	-	-	3,172,838
9250 - Curriculum Development	242,916	-	-	-	-	16,787,181	-	-	-	17,030,097
9310 - Procurement Services	957,307	-	-	-	-	-	-	-	-	957,307
9330 - IT Operations	21,754,706	230,000	-	-	-	-	5,500	-	-	21,990,206
9350 - National Curriculum	-	-	-	-	-	680,030	813,642	-	-	1,493,672
9410 - Chief Financial Officer	-	-	-	-	-	-	-	-	-	-
9420 - Financial Services	7,863,367	-	-	-	-	-	5,558,826	-	-	13,422,193
9450 - Budget Services	766,632	-	-	-	-	-	-	-	-	766,632
9520 - Human Resources	3,110,643	-	-	-	-	-	-	-	-	3,110,643
9610 - FlexPoint Education Cloud	-	-	-	-	-	-	8,298,671	-	-	8,298,671
9620 - FLVS Global School	-	-	-	-	-	-	-	3,796,499	-	3,796,499
9640 - Marketing & Communications	4,378,162	-	-	-	-	96,000	4,246,862	105,000	-	8,826,024
9641 - Customer Care	4,127,511	-	-	-	-	-	-	-	-	4,127,511
9710 - Blended Learning	698,259	-	-	-	-	-	-	-	11,718	709,977
9720 - Florida Services	1,018,865	-	-	-	-	100,000	-	-	230,642	1,349,507
9999 - Other	-	-	-	-	43,287,035	-	-	-	-	43,287,035
Total Appropriations	317,658,870	5,963,972	3,682,289	3,823,312	43,287,035	18,662,593	20,334,421	4,256,902	9,238,791	426,908,185
Transfers Out	-	-	-	-	-	-	7,680,633	1,935,987	8,985,558	18,602,178
Total Appropriations & Transfers Out	317,658,870	5,963,972	3,682,289	3,823,312	43,287,035	18,662,593	28,015,054	6,192,889	18,224,349	445,510,363
Fund Balance: Assigned for Rebudgets & Encum	5,584,490	10,635,741	-	-	-	3,069,069	104,951	-	-	19,394,251
Fund Balance: Assigned for Research & Dev	-	-	-	-	-	15,470,181	-	-	-	15,470,181
Fund Balance Assigned for Insurance	-	-	-	-	7,695,482	-	-	-	-	7,695,482
Fund Balance Assigned for Future Initiatives	59,882,894	4,906,703	-	-	-	-	67,751,106	8,870,144	17,818,030	159,228,877
Fund Balance Assigned for Contingency (15%)	46,570,134	-	-	-	-	-	-	-	-	46,570,134
Estimated Total Fund Balance June 30, 2022	112,037,518	15,542,444	-	-	7,695,482	18,539,250	67,856,057	8,870,144	17,818,030	248,358,925
Total Appropriations, Transfers Out & Fund Balances	429,696,388	21,506,416	3,682,289	3,823,312	50,982,517	37,201,843	95,871,111	15,063,033	36,042,379	693,869,288

Budget and Revenue Summary

General Fund

The General Fund is the primary source and operating fund for most of FLVS. The General Fund is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund. The next page is a budget summary of the general fund.



General Fund Budget Summary
Funds 100, 101, 102, 105, 106, 107, 109 & 123
Recommended Budget
Fiscal Year 2022-23

Description	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Revenues				
State - FLVS Flex	193,918,298	211,614,721	216,595,694	224,558,900
State - FLVS Full Time	54,062,734	58,870,958	69,086,831	60,414,147
State - Teacher Salaries	0	9,583,485	9,583,485	12,798,725
Local & Miscellaneous Grants	20,332,603	15,966,297	16,047,967	18,895,613
Total Revenue	\$ 268,313,636	\$ 296,035,462	\$ 311,313,978	\$ 316,667,385
Other Sources of Funds				
Transfers In	2,000,000	12,000,000	12,000,000	8,985,558
Non-Revenue Receipts	0	0	0	0
Total Other Sources Of Funds	\$ 2,000,000	\$ 12,000,000	\$ 12,000,000	\$ 8,985,558
Beginning Fund Balance				
Assigned for Encumbrances & Rebudgets	4,807,989	2,984,991	0	12,533,522
Restricted for Grants, State Categoricals	3,743,003	4,164,844	0	3,686,709
Assigned - Research & Development	0	2,492,556	0	0
Assigned for Contingency	39,064,822	39,470,746	46,070,177	46,247,968
Assigned for Future Initiatives	0	0	0	0
Unreserved Fund Balance	50,192,775	50,426,512	58,610,785	74,843,564
Total Beginning Fund Balance	\$ 97,808,588	\$ 99,539,651	\$ 104,680,962	\$ 137,311,763
TOTAL				
	\$ 368,122,223	\$ 407,575,112	\$ 427,994,940	\$ 462,964,706
Appropriations				
Instruction FLVS Flex	168,194,043	176,970,556	183,129,085	183,811,960
Instruction FLVS Full Time	40,304,618	44,446,298	49,764,671	49,066,959
Categorical Appropriations	2,282,309	4,868,705	8,835,451	5,825,933
Sub-Total	210,780,970	226,285,559	241,729,207	238,704,852
Central Services & School-Wide Costs				
Departments	52,660,291	76,595,000	84,224,408	84,917,990
Sub-Total	52,660,291	76,595,000	84,224,408	84,917,990
Total Expenditures/Appropriations	\$ 263,441,262	\$ 302,880,559	\$ 325,953,615	\$ 323,622,842
Other Uses Of Funds				
Transfers Out	0	0	0	0
Total Other Uses Of Funds	\$ -	\$ -	\$ -	\$ -
Rebudgets & Ending Fund Balance				
Assigned for Encumbrances & Rebudgets	4,807,989	2,984,992	0	12,533,522
Restricted for Grants, State Categoricals	3,743,003	4,164,843	0	3,686,709
Assigned for Research & Development	0	0	0	0
Assigned for Contingency	39,064,822	43,790,650	46,070,177	46,570,134
Assigned for Future Initiatives	57,065,147	53,754,069	55,971,148	76,551,499
Unreserved Fund Balance	0	0	0	0
Total Rebudgets & Ending Balances	\$ 104,680,962	\$ 104,694,553	\$ 102,041,324	\$ 139,341,864
TOTAL				
	\$ 368,122,223	\$ 407,575,112	\$ 427,994,940	\$ 462,964,706

Revenues & Economic Outlook

The General Fund is FLVS's largest single fund representing 71.2% of FLVS's total revenue budget for FY2022-23. The primary source of FLVS revenues is derived from the FEFP formula. FLVS operates FLVS Flex, a part-time option, whereby students may enroll in courses to meet their individual educational needs, and FLVS Full Time, where FLVS is the primary instructional school for these students. Virtual school funding is based upon the successful completions of half-credit courses by FLVS students. The 2013 Florida Legislature revised the funding model for Kindergarten - 12 education to provide that all of a student's class time (in brick-and-mortar schools) and virtual class course work must be prorated to 1.0 FTE for funding purposes. Previously, a student could be fully funded (1.0 FTE class time) at his or her school and be fully funded for any additional coursework taken virtually (1/12 FTE per virtual class half-credit completion). Since a substantial number of FLVS Flex enrollments are composed of brick-and-mortar students taking supplemental courses with FLVS, this change in law has primarily affected FLVS Flex. Included below is a history of the state funding for both FLVS Flex and FLVS Full Time.

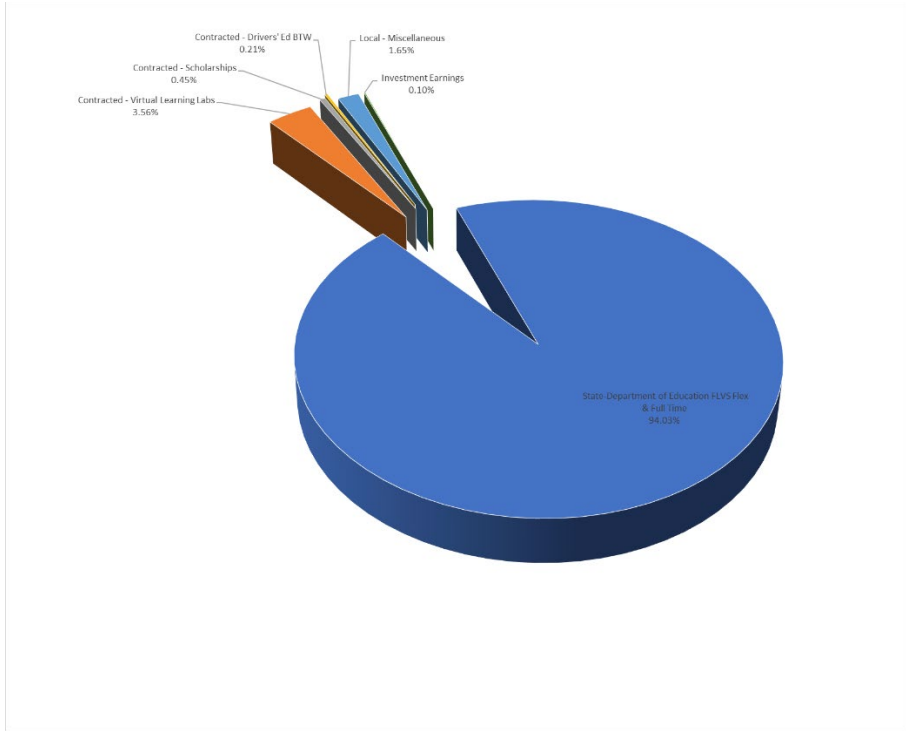
REPORTED FULL-TIME EQUIVALENT (FTE) STUDENTS & STATE FUNDING (FEFP)

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022 est.	2022-2023 proj.
FTE FLVS Flex	32,703	35,799	39,054	42,979	41,893	40,353
FTE FLVS Full Time	5,996	4,895	5,000	11,373	10,496	10,515
FTE Total	38,699	40,694	44,054	54,352	52,389	50,868
FEFP Revenue FLVS Flex	148,186,712	164,738,525	179,836,298	193,919,309	223,404,817	229,647,532
FEFP Revenue FLVS Full Time	29,773,367	25,213,760	25,828,359	54,061,723	60,099,292	68,124,240
State Revenue Total	\$ 177,960,079	\$ 189,952,285	\$ 205,664,657	\$ 247,981,032	\$ 283,504,109	\$ 297,771,772

In addition to the State of Florida Education funding detailed above, beginning in the 2013-14 fiscal year, the FLVS operating budget also began receiving funding through Digital Learning Lab contracts with school districts, whereby the school districts receive state funding for their students, but contract with FLVS to provide virtual education to their students. FLVS estimates it is projected to receive \$11,280,690 in the 2022-23 fiscal year. Self-Pay completions are expected to produce \$1,415,100 in revenues and other miscellaneous revenues from items such as driver education – behind the wheel, indirect costs, interest earnings, purchasing card rebates, etc. are projected to be \$6,199,823, and transfers in from Enterprise funds are projected to be \$8,985,558 in the FY2022-23 fiscal year. Total combined state-funded, labs, self-pay, miscellaneous revenues, and transfers in are projected to be an estimated \$325.7M.

The charts below show the sources of FLVS's general fund revenues.

Revenue Source	FY19-20	FY20-21	FY21-22 proj.	FY22-23
State-Department of Education FLVS Flex & Full Time	205,664,657	247,981,032	283,504,109	297,771,772
Contracted - Virtual Learning Labs	8,918,647	10,957,243	10,605,000	11,280,690
Contracted - Scholarships	811,733	1,493,870	2,448,778	1,415,100
Contracted - Drivers' Ed BTW	564,428	485,684	660,000	660,000
Local - Miscellaneous	2,900,531	7,269,797	3,518,266	5,239,823
Investment Earnings	1,628,104	126,009	300,000	300,000
Total Operating Revenue	220,488,101	268,313,636	301,036,153	316,667,385
* Revenues do not include Transfers-In				

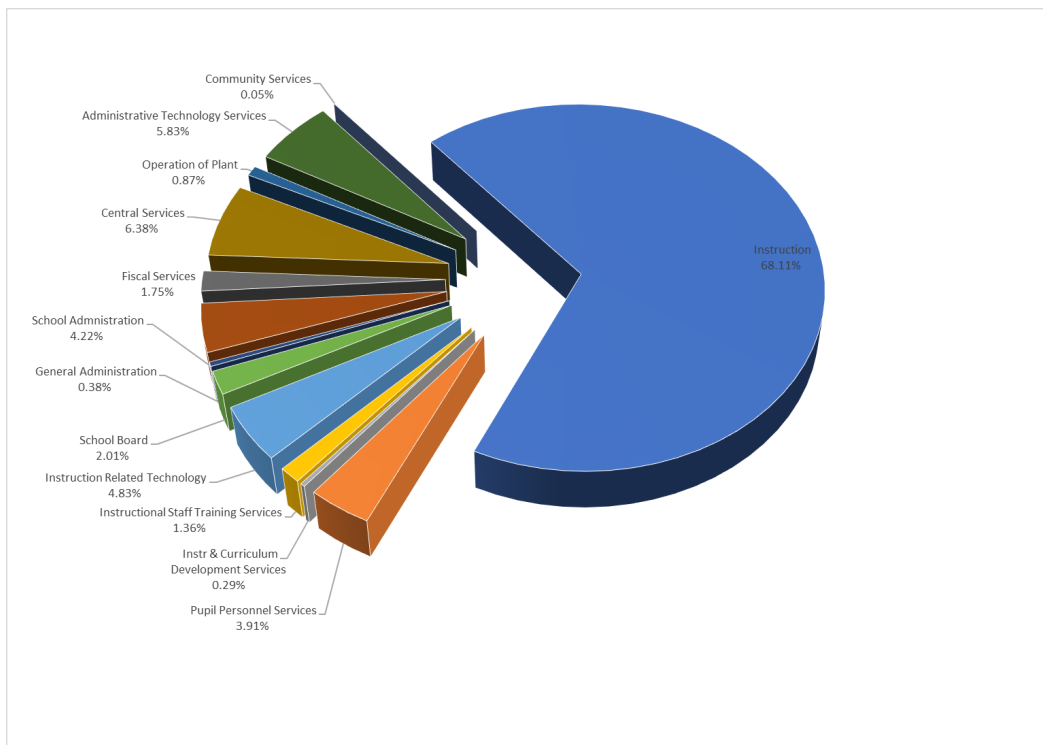


Projected Expenditures

General fund expenditures are budgeted to remain flat over FY2021-22 amended budget figures. The General fund is the single largest fund for FLVS representing 72.6% of FLVS’s total expenditures for FY2022-23. The General fund is comprised of 24 departments which can be divided into 13 functions. The charts below show FLVS General Fund expenditures by function. Function classifications indicate the overall purpose or objective of an expenditure. Functions are group-related activities aimed at accomplishing a major service or regulatory responsibility.



Expenditure by Function	FY19-20	FY20-21	FY21-22 proj.	FY22-23
Instruction	147,039,376	197,369,535	210,204,734	220,430,159
Pupil Personnel Services	7,259,317	8,351,206	10,537,842	12,656,494
Instr & Curriculum Development Services	232,341	441,205	831,582	949,563
Instructional Staff Training Services	3,207,994	2,037,963	2,816,080	4,405,582
Instruction Related Technology	9,407,834	13,765,601	13,009,115	15,643,858
School Board	1,224,789	1,589,509	4,438,471	6,501,722
General Administration	1,229,498	1,067,565	1,189,794	1,214,082
School Administration	8,580,308	10,568,086	12,377,916	13,640,777
Fiscal Services	2,452,562	2,397,493	2,739,028	5,657,769
Central Services	10,776,728	13,410,178	14,925,132	20,645,931
Operation of Plant	2,138,678	2,008,257	2,399,443	2,829,202
Administrative Technology Services	10,491,463	10,335,566	13,906,801	18,876,575
Community Services	69,219	99,098	88,195	171,127
Total General Fund Expenditures	204,110,108	263,441,262	289,464,133	323,622,842



Special Revenue Funds

Special Revenue funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. Currently, FLVS has five special revenue funds.

Revenue & Economic Outlook

The FLVS Special Revenue funds are primarily sourced through grant awards. The main types of grants FLVS has are Other Federal programs, CARES Act Elementary and Secondary School Emergency Relief (ESSER), Other CARES Act Relief (Including GEER), CRRSA Act ESSER (ESSER II), Other CRRSA Act Relief (Including GEER II), ARP Act ESSER, and Other ARP Act Relief. FLVS projects grant revenues to total \$7,505,601 in FY2022-23 and will include Carl Perkins Career & Technical Education, IDEA Part B, IDEA Part B Pre-K, Title I Part A, Title II Part A, Title III Part A, Title IV, Title IX Part A, ESSER B.E.S.T. High-Quality Curriculum for Reading, ESSER II – Lump Sum, ESSER II – Non-Enrollment, ESSER II – Academic Acceleration, ESSER II – Reading Tutoring K-3, ESSER II – Civic Literacy Excellence Initiative, ARP Homeless Children and Youth Project (ARHCY), ARP IDEA B K-12, and ARP IDEA B Pre-K. This is an overall increase of 30.52% over the FY2021-22 amended budget due to an increase in award amounts in IDEA Part B, Title I, Part A, Title II Part A, Title III Part A, Title IV, and Title IX Part A. In comparing the FY2021-22 projected with the FY2022-23 budget, this is an overall decrease in revenues of approximately 46.28% over FY2021-22. While Other Federal programs grants increased slightly by 5.09%, the CARES, ESSER, and ARP grants decreased by approximately 63.47%. The reason for the decrease is due to the expiration of the ESSER Data-Informed Support, ESSER B.E.S.T. High-Quality Curriculum for Reading, ESSER II – Non-Enrollment, ESSER II Academic Acceleration, and ARP ESSER III Learning Loss grants as well as drawdowns from FY2021-22, reducing the balances on the other grants in FY2022-23. A detailed summary of this fund will be provided in the Restricted Funds Summary.

Projected Expenditures

The Special Revenue fund is budgeted to match revenue as it is expected that all revenues awarded will be spent based on the approved award allocation. FLVS projects grant expenditures to total \$7,505,601 in FY2022-23. The change in budgeted expenditures over FY2021-22 is due to the reasons stated above.

Internal Service Fund

The FLVS Internal Service funds are used to account for any activity within FLVS that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. Currently, FLVS has two Internal Service funds.

Revenues and Economic Outlook

The FLVS Internal Service fund is comprised of two funds the FLVS Health Insurance Trust (711) and the FLVS Course Development fund (791). Total revenue in the internal Service fund is projected to be \$63,638,856 which is an increase of 5.65% over the FY2021-22 amended budget.

The main sources of revenue in the Health Insurance Trust are premiums, stop loss reimbursement, pharmacy rebates, and interest and are expected to total \$42,987,035 which is an increase of approximately 9.66% over the FY2021-22 amended budget. The reason for the increase is primarily due to an increase in plan members from additional staff added due to COVID and an increase in pharmacy rebates and stop loss reimbursements. The next page provides a detailed summary of the Health Insurance Trust.

FLVS Health Insurance Trust
Recommended Trust Fund Budget
Fiscal Year 2022-23
Cost Center: 9999, Fund 711

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
REVENUES					
Premium Revenue		32,284,763	37,849,177	37,849,177	39,457,035
Stop Loss Reimbursement		1,524,066	932,175	932,175	1,500,000
Pharmacy Rebate		1,898,411	369,246	369,246	2,000,000
Interest Revenue		26,972	50,000	50,000	30,000
Total Revenues		\$ 35,734,212	\$ 39,200,598	\$ 39,200,598	\$ 42,987,035
RESERVES & BALANCES					
Incurring But Not Reported Claim Reserve		2,091,027	1,847,566	1,847,567	1,847,567
Claim Stabilization Reserve		2,821,314	3,236,666	3,236,666	3,236,666
Ending Balances		8,913,391	15,337,280	10,667,749	2,911,249
Total Reserves & Balances		\$ 13,825,732	\$ 20,421,512	\$ 15,751,982	\$ 7,995,482
Total Revenues & Balances		\$ 49,559,944	\$ 59,622,110	\$ 54,952,580	\$ 50,982,517
POSITIONS					
Total Positions					
APPROPRIATIONS					
Total Salaries					
Total Benefits					
Personnel Costs					
Recurring Expenses					
Claims Expense	4770	33,907,499	35,320,955	35,320,955	37,460,645
Insurance Stop Loss	4771	228,777	2,080,074	2,080,074	2,600,000
Insurance Admin Fees	4772	(337,919)	1,701,579	1,701,579	1,717,080
PPACA Fees	4773	9,606	97,990	97,990	9,310
Encashment	4291	0	1,500,000	1,500,000	1,500,000
Sick Donation Non-Family	4291	0	256,500	256,500	0
Total Operating Expenses		\$ 33,807,963	\$ 40,957,098	\$ 40,957,098	\$ 43,287,035
Total Appropriations		\$ 33,807,963	\$ 40,957,098	\$ 40,957,098	\$ 43,287,035
Incurring But Not Reported Claim Reserve		2,091,027	1,847,566	1,847,567	1,447,559
Claim Stabilization Reserve		5,651,250	3,236,666	3,236,666	6,243,441
Ending Balances		8,009,705	13,580,780	8,911,249	4,482
Total Appropriations & Ending Balances		\$ 49,559,944	\$ 59,622,110	\$ 54,952,580	\$ 50,982,517

The main sources of revenue in the Course Development fund are course usage fees charged to FLVS Flex, FLVS Full Time, FlexPoint Education Cloud, and FLVS Global School, a portion of profit transferred in from FlexPoint Education Cloud and FLVS Global School to reinvest into new courses and programs, and interest which are expected to total \$20,651,821. This is an increase of 13.34% over FY2021-22 amended budget. A detailed summary of this fund will be provided in the Profit and Loss Summary.

Projected Expenditures

Internal Service fund expenditures are budgeted to increase by 2.59% over FY2021-22 amended budget figures with a total of \$61,949,628.

Total budgeted expenses in the Health Insurance Trust fund are estimated to be \$43,287,035 which is an increase of 5.69% mostly due to an estimated increase in claims expenses and insurance stop loss.

Total budgeted expenses for the Course Development fund are estimated to be \$18,662,593 which includes \$4,762,750 for new projects. This is a decrease of 3.93% over the FY2021-22 amended budget. While there is an increase in personnel due to the addition of approximately 21 new positions to assist with course development and projects, there is a larger decrease in the new project budget. The amended budget included carry forward from the FY2020-21, whereas the FY2022-23 budget does not include carry forward.

Enterprise Fund

In addition to its operating budget, Florida Law authorizes FLVS to generate revenues through enterprise-type operations. FLVS has three Enterprise funds, FlexPoint Education Cloud, FLVS Global School, and Partner Services, Florida (Franchises).

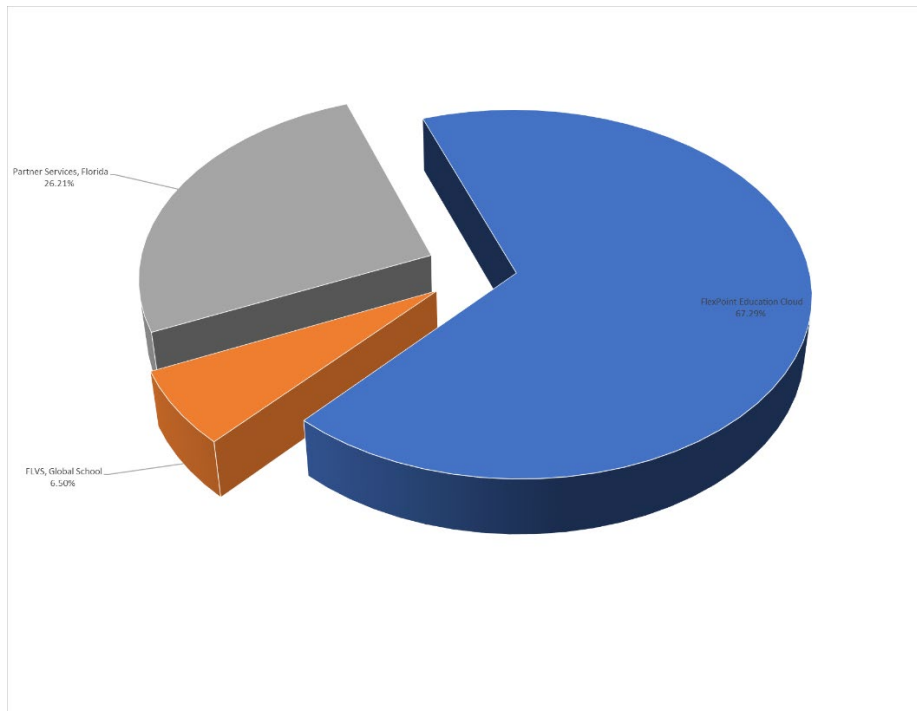
Revenues & Economic Outlook

Total revenue in the Enterprise fund is estimated to be \$60,500,814 which is an increase of 7.59% over the FY2021-22 amended budget. FlexPoint Education Cloud and FLVS Global School funds include revenue generated from the promotion, marketing, and sale of FLVS products and services outside of the State of Florida. Since 2001, FlexPoint Education Cloud has grown steadily in revenue, and any profits earned are reinvested back into FLVS. The primary revenue sources are licensing, royalties, materials sales, and interest. FlexPoint Education Cloud estimates revenues to be \$40,711,164 which is a 6.57% increase over the FY2021-22 amended budget due to an estimated increase in licensing revenue. FLVS Global School's revenue is generated through tuition fees paid by students outside the State of Florida and is estimated to be \$3,934,650 which is a decrease of 1.63% over the FY2021-22 amended budget and a decrease of \$69.51% over the FY2021-22 projected. The reason for this decrease is primarily due to the partnership with Jefferson County which came to FLVS in August 2021 and enrolled approximately 2,000 students and added another 1,000 students in January 2022 generating total revenues of approximately \$8.5M in FY2021-22. In planning for FY2022-23, they anticipate decreasing their enrollment significantly in all grade levels and should have a final number in July 2022. They are transitioning their primary area of FlexPoint business to an FLVS hosted per student licensing model which will equate to an estimated \$153,958 in revenue for FY2022-23. If there is high demand, they will be moved to an enterprise license which will equate to approximately \$1.7M in revenue. While FLVS will retain Jefferson County as a client, the type of client has changed resulting in a decrease in revenues.

Partner Services, Florida includes revenue generated from FLVS Franchises. School Districts throughout the State of Florida contract with FLVS to provide FLVS virtual course content to their students. Currently, there are 38 franchises, representing 67 Florida counties. The primary sources of revenue for Partner Services, FL are fees charged for each billable enrollment in a FL Franchise and licensing estimated to be \$15,855,000 which is a decrease of 13.01%. The reason for the decrease is due to the projection of enrollments leveling out and aligning more with pre-COVID numbers.

The charts below show the sources of FLVS’s enterprise revenues.

Revenue Source	FY19-20	FY20-21	FY21-22 proj.	FY22-23
FlexPoint Education Cloud	14,072,558	45,138,442	38,406,164	40,711,164
FLVS, Global School	3,770,064	5,214,313	12,906,578	3,934,650
Partner Services, Florida	12,641,457	30,985,359	19,967,907	15,855,000
Total Enterprise Revenue	30,484,079	81,338,113	71,280,649	60,500,814



Projected Expenditures

Enterprise fund budgeted expenditures are estimated to increase by 4.33% over FY2021-22 amended budget figures with a total of \$52,204,292.

Total budgeted expenses in the FlexPoint Education Cloud fund are estimated to be \$28,015,054, which includes \$7,680,633 in transfers out to the Course Development fund. This is a decrease of 1.82% over the FY2021-22 amended budget. There was an increase in personnel and general non-personnel expenses largely due to the addition of approximately nine new positions to assist with expanding the business line, an increase in commissions due to increased sales projections, and an increase in travel and conferences as a result of events and in-person meetings returning to a new normal after COVID.

However, expenses for marketing, course fee costs, and transfers out to the Course Development fund were reduced resulting in an overall net decrease.

Total budgeted expenses for the FLVS Global School fund are estimated to be \$6,192,889, which includes \$1,935,987 in transfers out to the Course Development fund. This is an increase over FY2021-22 amended budget of 1.22%. There is a decrease in personnel costs due to a change in commissions structure, but an increase in transfers out to the course development fund which is what caused the slight increase in budgeted expenses.

Total budgeted expenses for the Partner Services, Florida fund are estimated to be \$18,224,349, which includes \$8,985,558 in transfers out to the Operating Development fund. This is a decrease of 3.11% over the FY2021-22 amended budget. While estimated expenses to pay for FLVS course fees increased, there was a greater reduction in transfers out to the operating development fund resulting in the net decrease.

More detailed summaries will be provided in the Profit and Loss Summary.



Profit and Loss Summary

FLVS has five funds that generate revenue: Operating Development fund, Course Development fund, FlexPoint Education Cloud fund, FLVS Global School fund, and Partners Services, Florida fund. The next few pages will provide profit and loss statements for each fund.

Operating Development Fund

Recommended Budget

Fiscal Year 2022-23

Fund 123

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Beginning Balance		4,495,189	2,492,559	4,297,304	1,885,117
Committed Carryover Budget		2,133,613	1,807,945	0	10,635,741
Total Beginning Fund Balance		6,628,802	4,300,504	4,297,304	12,520,858
REVENUES					
Transfer In from Enterprise Funds		2,000,000	12,000,000	12,000,000	8,985,558
Total Revenues		2,000,000	12,000,000	12,000,000	8,985,558
Total Revenues & Balances		\$ 8,628,802	\$ 16,300,504	\$ 16,297,304	\$ 21,506,416
POSITIONS					
Senior Manager, Budget & Program	4113				0.20
Manager, Budget & Program	4113	0.20	0.20	0.20	
Manager, Instructional	4113				1.00
Subject Matter Expert on Assignment	4133			1.00	1.00
Technician, Enrollment & Assessment	4161				1.00
Specialist, Enrollment & Assessment	4165				1.00
Total Positions		0.20	0.20	1.20	4.20
APPROPRIATIONS					
Regular Salaries		18,056	18,056	114,589	266,767
Advanced Degree	4194				
Provision for Salary Improvements	4190				
Total Salaries		18,056	18,056	114,589	266,767
Medical	4231	2,688	1,890	11,333	39,664
FICA	4220	1,322	1,381	8,738	20,408
FRS	4210	1,806	1,953	12,359	29,211
Total Benefits		5,816	5,224	32,430	89,283
Personnel Costs		23,872	23,280	147,019	356,050
Other Expenses					
Professional & Technical Services	4310	4,247,408	7,013,120	8,196,636	3,576,092
Florida Advocacy	4310				
Travel In-State	4332				
Travel Out-State	4333				
Technology-Related Rentals	4369		2,225,000	2,375,000	150,000
Communication Stipend	4379			1,620	
Other Purchased Services	4390				
Supplies	4510	9,100		37,402	
Capitalized Computer Hardware	4643		2,000,000	2,000,000	
Capitalized Computer Equipment	4643				
Non-Capitalized Computer Hardware	4644				
Dues And Fees	4730		262,170	262,170	
Professional Staff Development					
Professional In-Service Learning Event:					
- Professional & Technical Services	4310	250		18,470	
- Travel In-State	4332		498,770	399,075	699,550
- Travel Out-State	4333		20,500	20,500	481,580
- Rentals	4360			9,495	
- Technology-Related Rentals	4369	50,000			
- Postage	4371		275,000	286,000	375,000
- Other Purchased Services	4390			2,050	1,000
- Supplies	4510	868	15,000	75,000	318,500
- Dues & Fees	4519		56,000	54,346	6,200
				334	

Operating Development Fund

Recommended Budget

Fiscal Year 2022-23

Fund 123

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Operating Costs		4,307,626	12,365,560	13,738,098	5,607,922
Total Appropriations		4,331,498	12,388,840	13,885,117	5,963,972
Rebudget		2,133,613	1,807,945	0	10,635,741
Assigned for Future Initiatives		2,163,691	2,103,719	2,412,187	4,906,703
Total Ending Fund Balance		4,297,304	3,911,664	2,412,187	15,542,444
Total Appropriations & Ending Balances		\$ 8,628,802	\$ 16,300,504	\$ 16,297,304	\$ 21,506,416

FLVS Course Development

Recommended Budget

Fiscal Year 2022-23

Fund 791

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Beginning Balance		6,128,817	5,951,740	11,257,010	13,480,953
Committed Carryover Budget		2,125,334	5,251,956	0	3,069,069
Total Beginning Fund Balance		8,254,151	11,203,696	11,257,010	16,550,022
REVENUES					
Course Revenue - General Fund		6,678,363		6,740,213	7,244,563
Course Revenue - Partner Services, Global			838,838	838,838	1,070,863
Course Revenue - Global School			79,500	79,500	103,525
Course Revenue - Partner Services, Florida		4,833,550	1,547,813	1,547,813	2,601,250
Transfer In from Enterprise Funds		4,000,000	9,000,000	9,000,000	9,616,620
Transfer In from General Fund					
Interest		9,100	15,000	15,000	15,000
Total Revenues		15,521,013	11,481,151	18,221,364	20,651,821
Total Revenues & Balances		\$ 23,775,164	\$ 22,684,847	\$ 29,478,374	\$ 37,201,843
POSITIONS					
Senior Director, Curriculum Development	4112	1.00	1.00	1.00	
Director, Project Services	4112				0.70
Senior Manager, Curriculum Development	4113		1.00	2.00	
Senior Manager, Elementary Products	4113	1.00	1.00	1.00	
Senior Manager, Product Design & Development	4113	1.00	1.00		
Senior Manager, Project	4113		1.70	1.70	
Senior Manager, Project Services	4113				1.70
Senior Manager, Digital Publishing	4113	2.00	2.00	2.00	
Manager, Creative Services	4113	1.00	1.00	1.00	1.00
Manager, Client Technical Support	4113	1.00			
Manager, Course Services	4113				1.00
Manager, Curriculum	4113	5.00	6.00	6.00	7.00
Manager, Curriculum Social Studies	4113	1.00	1.00	1.00	1.00
Manager, Curriculum Math	4113	1.00	1.00	1.00	1.00
Manager, Curriculum Quality Management	4113	1.00	1.00	1.00	1.00
Manager, Instructional Design	4113		1.00	1.00	1.00
Manager, Product	4113				0.30
Manager, Project (EPMO)	4113	3.90	5.40	5.40	3.85
Manager, Project (GS)	4113	1.00			
Manager, Web Development	4113	1.00	1.00	1.00	1.00
Coordinator, Project	4113				2.10
Senior Specialist, Curriculum	4132				5.00
Specialist, Curriculum	4132	27.00	27.00	27.00	26.57
Curriculum Subject Matter Expert	4133	3.00	29.00	3.00	3.00
Content Writer, Subject Matter Expert	4133	5.00	5.00	4.00	4.00
Content Writer, Curriculum	4137	3.00	3.00	2.00	2.00
Subject Matter Expert on Assignment	4137	26.00		40.00	39.57
Writer, Engagement	4137	4.00	4.00	4.00	3.89
Technician, Development	4161	1.00			
Assistant, Executive	4162	1.00	1.00	1.00	1.00
Coordinator, Career & Technical Education	4165	1.00	1.00	1.00	1.00
Designer, Interactive	4165	4.00	4.00	4.00	4.92
Psychometrician	4165	0.50	0.50	0.50	0.50
Senior Producer, Video	4165				1.00
Senior Specialist, Instructional Design	4165				1.00
Senior Specialist, Web Development	4165				2.00
Specialist, Client Support	4165	3.00			
Specialist, Global Product Support	4165				0.60
Specialist, Instructional Design	4165	9.00	10.00	10.00	10.71

FLVS Course Development

Recommended Budget

Fiscal Year 2022-23

Fund 791

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Specialist, Quality Assurance	4165	2.00	2.00	2.00	1.88
Specialist, Media	4165	1.00	1.00	1.00	1.00
Specialist, Migration	4165	1.00	1.00	1.00	1.00
Architect, Innovation	4165	2.00	2.00	2.00	2.00
Analyst, Curriculum Quality	4167	2.00	2.00	2.00	4.00
Analyst, Application - Curriculum	4167				1.00
Developer, Web, Curriculum Development	4168			1.00	1.00
Developer, Associate Web	4168		3.00		3.00
Developer, Software	4168		1.00	1.00	3.00
Developer, Web	4168	11.00	11.00	10.00	9.81
Developer, Web (GS)	4168	1.00			
Senior Developer, Software	4168				1.00
Intern, Student	4753				2.00
Total Positions		128.40	132.60	141.60	160.10
APPROPRIATIONS					
Regular Salaries		7,695,648	8,671,504	9,006,866	10,636,306
Supplements	4190	20,706		48,115	
Advanced Degree	4194	98,622	102,500	105,000	119,900
Years of Service	4292				34,570
Communication Stipends	4374				67,346
Raise/Compensation Study					722,000
Total Salaries		7,814,976	8,774,004	9,159,981	11,580,122
Medical	4231	1,369,283	1,252,272	1,261,108	1,493,096
FICA	4220	564,577	675,347	690,234	830,646
FRS	4210	809,281	975,667	996,331	1,178,515
Total Benefits		2,743,141	2,903,286	2,947,673	3,502,257
Personnel Costs		10,558,117	11,677,290	12,107,654	15,082,379
Other Expenses					
Workers Compensation	4240	9			
Unemployment Compensation	4250	398			
Professional & Technical Services	4310	1,169,884	2,823,671	6,100,582	2,407,068
Travel In-State	4332	3,445	28,723	37,665	31,255
Travel Out-State	4333	2,018	12,731	13,811	11,249
Computer Hardware Maintenance	4351				
Rentals	4360			3,879	
Technology-Related Rentals	4369	4,171	15,230	73,383	37,950
Postage	4371	114	5,050	6,943	7,050
*Telephone and Other Data Communication Services	4379	43,997	55,080	63,988	
Other Purchased Services	4390	14,243	77,737	169,680	186,000
Other Technology - Related Purchased Svcs	4399	222			
Supplies	4510	1,987	8,110	10,044	8,567
Technology-Related Textbooks	4529	92			
Technology-Related Supplies	4519			197	197
Technology-Related Textbooks	4529	1,522	24	24	24
Periodicals	4530	40			
Technology-Related Periodicals	4539			80	80
Other Materials & Supplies	4590				
Non-Capitalized Computer Hardware	4644	327	56	545	275
Dues And Fees	4730	13,387	114,454	35,984	16,799
Indirect Cost	4792	697,467	722,642	722,642	775,674

FLVS Course Development

Recommended Budget

Fiscal Year 2022-23

Fund 791

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Professional Staff Development					
Travel In-State	4332	192	13,149	26,509	23,534
Travel Out-State	4333	519	10,242	13,687	14,513
Technology-Related Rentals	4369				12,500
Other Purchased Services	4390		27	27	27
Supplies	4510	709	826	826	826
Technology-Related Supplies	4519				
Dues And Fees	4730	5,293	37,902	38,426	46,626
Operating Costs		1,960,036	3,925,654	7,318,922	3,580,214
Total Appropriations		12,518,153	15,602,944	19,426,576	18,662,593
Rebudget		2,125,334	5,251,956	-	3,069,069
Assigned for Research & Development		9,131,677	1,829,947	10,051,798	15,470,181
Total Ending Fund Balance		11,257,010	7,081,903	10,051,798	18,539,250
Total Appropriations & Ending Balances		\$ 23,775,163	\$ 22,684,847	\$ 29,478,374	\$ 37,201,843

"Communication Stipend and Telephone and Other Data Communication Services in historical data were combined in 4379. In FY23, Communication Stipends have now been broken out into 4374.

FlexPoint Education Cloud & FLVS Global School

Recommended Budget

Fiscal Year 2022-23

Funds 921 & 922

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Beginning Balance		9,865,206	43,557,190	46,308,061	66,183,379
Committed Carryover Budget		0	0	0	104,951
Total Beginning Fund Balances		9,865,206	43,557,190	46,308,061	66,288,330
REVENUES					
FlexPoint Education Cloud		45,138,442	38,202,164	38,202,164	40,711,164
FLVS, Global School		5,214,313	4,000,000	4,000,000	3,934,650
Total Revenues		50,352,755	42,202,164	42,202,164	44,645,814
Total Revenues & Balances		\$ 60,217,961	\$ 85,759,354	\$ 88,510,225	\$ 110,934,144
APPROPRIATIONS					
<u>Positions Partner Services, Global</u>					
Exec Director, Global Services	4112				
Senior Director of Partner Services, Global	4112	1.00	1.00	1.00	
Senior Director, Marketing & Communications	4112		0.68	0.68	0.68
Director, Global Support	4112	1.00	1.00	1.00	
Director, Global Sales	4112	0.95		0.95	0.95
Director, Global Operations	4112	1.00		1.00	1.00
Director, Communications	4112	1.00	0.88	0.88	0.40
Director, Creative Marketing	4112	1.00		0.76	
Director, Data Analytics	4112				1.00
Director, Digital Strategy	4112			0.50	0.50
Director, Florida Integrated Marketing	4112				0.04
Director, Operations	4112		1.00		
Director, Marketing	4112	1.00	1.00		1.00
Director, Marketing Creative	4112		0.76		0.76
Director, National Marketing	4112			1.00	
Director, Sales	4112		0.95		
Director, Strategic Growth	4112				0.50
Senior Manager, Digital Strategy	4112	1.00	0.64		
Senior Manager, FlexPoint Sales, Services and Support	4113			1.00	1.00
Senior Manager, Internal Communications	4113				0.05
Senior Manager, Marketing	4112		0.04	0.04	
Senior Manager, Project	4113				0.80
Senior Manager, Sales Operations	4113	1.00	1.00	1.00	1.00
Account Manager, FlexPoint - Customer Success	4113				2.85
Account Manager, Customer Success	4113				1.90
Account Manager, FLVS Global	4113				0.95
Account Manager, Sales	4113	13.30	12.35	10.45	9.50
Manager, Art	4113	1.00	0.59	0.59	0.59
Manager, Business Operations	4113	1.00	1.00	1.00	1.00
Manager, Business Development	4113			1.00	1.00
Manager, Client Technical Support	4113		1.00	1.00	1.00
Manager, Communications	4113		0.05	0.05	
Manager, Communications National Growth	4113	1.00	0.75	0.75	0.50
Manager, Conference & Events	4113			1.00	1.00
Manager, Customer Success	4113		2.85		
Manager, Customer Success Account Manager	4113			4.75	
Manager, Digital Marketing	4113				0.50
Manager, eSolutions	4113	1.00			
Manager, Global Community	4113			1.00	
Manager, Global Customer Care	4113	1.00	1.00		
Manager, Global Proposal	4113		1.00	1.00	1.00
Manager, Implementation	4113		8.00	8.00	8.00
Manager, Marketing	4113	1.00	1.00	1.00	1.00
Manager, National Implementation	4113		1.00		
Manager, Product	4113	1.00	1.00	1.00	0.70
Manager, Project (EPMO)	4113		0.80	1.80	1.00
Manager, Sales	4113	2.00	2.00	1.00	1.00
Manager, Sales Operations	4113	1.00	1.00		
Manager, FlexPoint Sales Support	4113				1.00
Owner, Product	4113				4.00

FlexPoint Education Cloud & FLVS Global School

Recommended Budget

Fiscal Year 2022-23

Funds 921 & 922

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Senior Support Rep, Business Operations	4161	0.50	0.50	0.50	0.50
Senior Support Rep, FlexPoint Global School	4161				0.75
Support Rep, Business Operations	4161	2.00	2.00	1.00	1.00
Support Rep, Sales Operations	4161			1.00	1.00
Assistant, Executive	4162	1.00	1.00	0.50	0.50
Coordinator, Global Sales Event Logistics	4165		1.00		
Senior Specialist, Client Support	4165		1.00		
Senior Specialist, Digital Media	4165		0.56		
Specialist, Advocacy	4165				1.00
Specialist, Business Development	4165	1.00	1.00	1.00	1.00
Specialist, Client Support	4165		2.00	3.00	3.00
Specialist, Communications	4165		0.03	0.03	0.03
Specialist, Copywriter/ Advertising	4165			0.50	0.50
Specialist, Digital Content	4165	1.00	0.58	0.58	0.40
Specialist, Email Marketing & CRM	4165		0.47	0.47	0.47
Specialist, eSolutions	4165	6.00			
Specialist, FlexPoint Sales Support Specialist	4165				1.00
Specialist, Global Product	4165	1.00	1.00	2.00	1.40
Specialist, HR Marketing	4165		0.05		
Specialist, Marketing	4165		0.29	0.29	
Specialist, National Marketing	4165				1.00
Specialist, Talent Acquisition Marketing	4165			0.05	0.05
Senior Specialist, Paid Media	4165			0.56	0.56
Support Specialist, Sales Operations	4165	1.00	1.00	1.00	1.00
Support Specialist, Social Media	4165	1.00	0.60	0.60	0.40
Coordinator, Global Proposal	4165	2.00	1.00		
Designer, Graphic	4165		1.10	1.10	1.10
Designer, User Experience/User Interface (UX/UI)	4165		0.65	0.65	0.65
Producer, Web Services	4165		0.47	0.47	0.47
Architect, Software Global	4166	1.00	1.00	1.00	0.50
Analyst, Data	4167	1.00	0.80	0.80	0.80
Analyst, Digital Platform	4167	1.00	0.58		
Analyst, Market Research	4167		0.50		
Analyst, Global Salesforce Administrator	4167	1.00	1.00		
Analyst, FlexPoint Salesforce Administrator	4167			1.00	1.00
Developer, Software Content Delivery	4168	0.50	0.50	0.50	0.50
Developer, Web	4168				1.00
Total Partner Services, Global Positions		53.25	65.02	63.80	69.75
<u>Positions FLVS Global School</u>					
Director, Instruction	4112	0.05	0.05	0.05	0.05
Director, Global Sales	4112	0.05	0.05	0.05	0.05
Manager, Client Operations	4113	1.00	1.00	1.00	1.00
Manager, Customer Success	4113		0.15		
Manager, Partnership	4113				
Account Manager, FLVS Global	4113	0.70			0.05
Account Manager, Customer Success	4113				0.10
Account Manager, FlexPoint - Customer Success	4113			0.25	0.15
Manager, Instructional	4113				
Account Manager, Sales	4113		0.65	0.55	0.50
Senior Specialist, Instructional Quality	4130				0.25
Representative, Client Support	4161		3.00	3.00	3.00
Representative, Customer Care	4161		1.00	1.00	1.00
Senior Representative, FlexPoint Global School Support	4161	3.00			0.25
Specialist, ESE Global	4165				1.00
Instructional Leader - Global School	4114	1.00	1.00	1.00	1.00
Instructor	4120	22.00	24.00	24.00	25.00
Instructor - PT	4129	3.00	3.00	3.00	3.00
Instructor - Lead	4120	2.00	2.00	2.00	2.00
Instructor, Quality Assurance	4130	0.25	0.25	0.25	
Total FLVS Global School Positions		33.05	36.15	36.15	38.40
Total Positions		86.30	101.17	99.95	108.15
Regular Salaries		4,679,638	6,875,396	6,922,585	8,380,541
Supplement	4190	436,445	404,900	1,273,553	672,831
Overtime	4192	4,350	10,000	10,221	

FlexPoint Education Cloud & FLVS Global School

Recommended Budget

Fiscal Year 2022-23

Funds 921 & 922

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Advanced Degree	4194	64,371	74,550	74,550	61,150
Bonus	4750	30,000		132,185	65,885
Student Intern	4754	3,517			
Disaster Relief Payment	4750		21,000	21,000	
Employee Sales Commission	4754	1,360,767	1,979,972	1,973,268	1,571,349
Years of Service	4292				33,000
Communication Stipend	4374				44,508
Raise/Compensation Study					152,000
Total Salaries		6,579,088	9,365,818	10,407,362	10,981,264
Medical	4231	744,560	927,102	932,141	993,038
FICA	4220	464,194	714,722	794,300	785,579
FRS	4210	553,259	839,110	928,402	959,873
Total Benefits		1,762,013	2,480,934	2,654,843	2,738,490
Personnel Costs		8,341,101	11,846,752	13,062,205	13,719,754
Operating Expenses					
Workers Comp	4240	406			
Unemployment Comp	4250	1,804			
Professional & Technical Services	4310	572,647	4,230,614	4,405,666	3,454,268
Outsourced Hosting Fees	4317	14,250	85,000	90,000	90,000
Insurance	4320	10,000	10,000	10,000	10,000
Travel In-State	4332	9,367	96,900	89,459	97,621
Travel Out-State	4333	31,348	407,500	394,821	438,593
Computer Hardware Maintenance	4351		366	1,536	366
Rentals	4360	19,404	267,000	95,267	145,350
Technology-Related Rentals	4369	3,345,944	4,864,919	4,535,120	4,035,671
Postage	4371	2,479	24,275	35,275	24,275
Communication Stipend	4379	36,807	47,748	47,748	
Other Technology-Related Purchased Services	4399	785		895	895
Other Purchased Services	4390	69,564	626,425	981,709	721,440
Supplies	4510	2,903	21,650	28,960	16,041
Technology-Related Supplies	4519	0		302	302
Technology-Related Textbooks	4529	734,274	949,250	949,312	713,250
Periodicals	4530	215		180	180
Technology-Related Periodicals	4539		180	180	180
Other Materials & Supplies	4590	991		1,167	1,167
Capitalized Computer Hardware	4643	1,704	9,820	14,097	2,865
Non-Capitalized Computer Hdwr	4644	464	10,000	4,588	4,000
Non-Capitalized Software	4692	799	1,500	1,500	1,500
Dues And Fees	4730	92,260	189,359	256,768	391,030
Indirect Cost Charge	4792	594,933	586,438	586,438	644,065
Bad Debt Expense	4820	15,292			
Professional Staff Development					
Travel In-State	4332		35,100	35,507	31,923
Travel Out-State	4333	3,814	11,000	14,569	19,428
Postage	4371				
Supplies	4510				
Other Purchased Services	4390				
Dues And Fees	4730	6,344	8,400	8,430	27,159
Operating Costs		5,568,798	12,483,444	12,589,494	10,871,569
Total Appropriations		13,909,899	24,330,196	25,651,699	24,591,323
Global Net Income		36,442,856	17,871,968	16,550,465	20,054,491
Transfer to Course Development Fund		0	9,000,000	9,000,000	9,616,620
Rebudget		0	0	0	104,951
Assigned for Research & Development		46,308,061	52,429,158	53,858,526	76,621,250
Total Ending Fund Balances		46,308,061	52,429,158	53,858,526	76,726,201
Total Appropriations & Ending Balances		\$ 60,217,960	\$ 85,759,354	\$ 88,510,225	\$ 110,934,144

Partner Services, Florida

Recommended Budget

Fiscal Year 2022-23

Fund 930

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Beginning Balances		7,570,222	20,317,940	18,925,289	20,187,379
Committed Carryover Budget		0	1,134,622	0	0
Total Beginning Fund Balance		7,570,222	21,452,562	18,925,289	20,187,379
REVENUES					
Franchise Enrollment		277,781	228,101	228,100	250,000
Franchise Rate		51	51	51	51
FL Services Licensing		3,724,901		2,300,000	3,000,000
Operating Revenue		27,162,363	11,728,902	14,029,902	15,855,000
Partner Services Curriculum Sales		98,095			
Total Revenues		30,985,359	11,728,902	14,029,902	15,855,000
Total Revenues & Balances		\$ 38,555,581	\$ 33,181,464	\$ 32,955,191	\$ 36,042,379
POSITIONS					
Executive Director, Florida Services	4112				
Senior Director of Partner Services, Franchise	4112	1.00	1.00	1.00	1.00
Director, Blended Learning	4112				0.10
Senior Manager, Blended Learning	4113	0.10	0.10	0.10	
Manager, Training	4113		1.00		
Manager, Training, Partner Services	4113			1.00	1.00
Instructor, Quality Assurance	4130	2.00	2.00	2.00	
Senior Specialist, Instructional Quality	4130				2.00
Manager, District Relations	4134	1.60	1.60	1.60	1.60
Senior Support Rep, Business Operations	4161	0.25	0.25	0.25	0.25
Representative, Academic Integrity Support	4161	1.39	1.39	1.39	1.39
Representative, Field Operations Support	4161	1.00	1.00	1.00	1.00
Assistant, Executive	4162	1.00	0.50	0.50	0.50
Senior Specialist, Franchise Program	4165				1.00
Specialist, Financial Support	4165	0.50	0.50	0.50	0.50
Specialist, Training	4165	1.00			
Specialist, Support Franchise Program	4165	1.00	1.00	1.00	
Support Specialist, Blended Learning	4165	0.20	0.20	0.20	0.20
Representative, Academic Integrity (PT) Support	4169	2.00	2.00	2.00	2.00
Total Positions		13.04	12.54	12.54	12.54
APPROPRIATIONS					
Regular Salaries		738,462	718,670	722,760	746,480
Supplement	4190		550	15,252	3,050
Interns	4753				
Overtime	4192	753	6,500	6,500	6,500
Advanced Degree	4194	10,350	10,350	10,350	10,350
Raise/Compensation Study					76,000
Total Salaries		749,565	736,070	754,862	842,380
Medical	4231	108,125	99,543	94,697	99,540
FICA	4220	54,854	56,294	56,607	57,939
FRS	4210	100,349	105,744	106,187	112,506
Total Benefits		263,328	261,581	257,491	269,985
Personnel Costs		1,012,893	997,651	1,012,353	1,112,365
Recurring Expenses					
Professional & Technical Services	4310	280	1,500	1,500	1,500
Travel In-State	4332		4,500	5,519	6,645
Travel Out-State	4333		3,682	2,760	2,760

Partner Services, Florida

Recommended Budget

Fiscal Year 2022-23

Fund 930

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Repairs & Maintenance	4350		850	850	2,000
Computer Hardware Maintenance	4351				
Rentals	4360		11,153	11,153	11,053
Auto Lease	4363	10,009	15,000	15,000	16,000
Technology-Related Rentals	4369	7,343,866	4,133,440	4,132,442	4,797,327
Postage	4371		550	550	550
*Telephone and Other Data Communication Service	4379				
Other Purchased Services	4390	2,568	19,881	19,881	19,981
Other Technology - Related Purchased Svcs	4399	97,393	86,250	86,250	86,250
Supplies	4510	457	15,561	15,333	15,333
Technology-Related Supplies	4519			228	228
Technology-Related Textbooks	4529	181,434	166,718	167,718	87,476
Capitalized Computer Hardware	4643				
Dues And Fees	4730	2,000	10,529	10,432	10,432
Indirect Cost Charge	4792	4,979,391	1,323,813	1,323,813	3,062,018
Professional Staff Development					
Travel In-State	4332		911	911	654
Travel Out-State	4333		1,354	1,320	4,320
Dues And Fees	4370		665	1,697	1,899
Operating Costs		12,617,398	5,796,357	5,797,357	8,126,426
Total Appropriations		13,630,291	6,794,008	6,809,710	9,238,791
Franchises Net Income		17,355,068	4,934,894	7,220,192	6,616,209
Transfer to Fund 123		2,000,000	12,000,000	12,000,000	8,985,558
Transfer to Fund 791		4,000,000	0	0	0
Rebudget			1,134,622	0	0
Assigned for Research & Development		18,925,289	13,252,834	14,145,481	17,818,030
Total Ending Fund Balance		18,925,289	14,387,456	14,145,481	17,818,030
Total Appropriations & Ending Balances		\$ 38,555,580	\$ 33,181,464	\$ 32,955,191	\$ 36,042,379

FLVS Project Summary by Fund

The following pages include a listing and description of projects funded through the FLVS Operating Development fund (123) and the FLVS Course Development fund (791). The sources of the revenues to cover the costs of these projects are transfers from the FLVS Enterprise funds: FlexPoint Education Cloud, FLVS Global School, and Partner Services Florida.

Project (Non-Recurring)	Budget	Fund
Curriculum		
Proofreading, Video, and Audio		
AI in the World	\$3,000	791
AP Computer Science Principles	\$6,000	791
Applications of AI	\$3,000	791
Business Management & Law	\$6,000	791
Foundations of Curriculum & Instruction	\$6,000	791
Hospitality & Tourism Marketing Management	\$6,000	791
Character Ed Updates (8 courses)	\$3,000	791
Art History and Criticism 1 Honors	\$6,000	791
English 1 - B.E.S.T.	\$6,000	791
MJ Journalism	\$6,000	791
Elem Art Gr 3	\$18,000	791
Elementary Social Studies Grade 1	\$15,000	791
Elementary Social Studies Grade 2	\$15,000	791
Elementary Social Studies Grade 3	\$15,000	791
Elementary Social Studies Grade 4	\$15,000	791
Elementary Social Studies Grade 5	\$15,000	791
Elementary Social Studies Grade K	\$15,000	791
Kindergarten Readiness	\$110,000	791
Algebra 1a	\$10,000	791
Algebra 2	\$10,000	791
HS Math Program- Course Reviews (5 Courses)	\$6,000	791
Allied Health Assisting	\$14,000	791
Anatomy and Physiology	\$11,000	791
AP Physics 1 or AP Physics C	\$23,000	791
Astronomy Solar/Galactic	\$6,000	791
Environmental Science	\$3,000	791
AICE Social Studies- Course Review (3 Courses)	\$1,750	791
AICE Sociology	\$6,000	791
AP Psychology CED Updates	\$4,000	791
High School Social Studies- Course Review (5 Cc	\$2,000	791
Holocaust History	\$3,000	791
M/J Civics Standards Updates	\$36,000	791
M/J Social Studies- Course Review (2 Courses)	\$1,000	791
US Government Standards Updates	\$23,000	791
French 1	\$6,000	791
World Language- Course Review (7 Courses)	\$8,500	791
Total Curriculum Projects	\$443,250	

Project (Non-Recurring)	Budget	Fund
Other Curriculum		
Subject Matter Experts	\$3,635,000	791
Contractors (2WDS, 1 AD)	\$544,500	791
Outsource Dev Vendors (3 Courses – BM,Art3,Fr1)	\$120,000	791
Accessibility Widget Pilot	\$20,000	791
Total Other Curriculum Projects	\$4,319,500	
Enterprise Projects		
Vendor Performance Workspace	\$100,000	123
Customer Support Hub to include PD and Knowledge	\$500,000	123
SalesForce Overhaul	\$750,000	123
Endpoint Security Consolidation	\$350,000	123
Enterprise Compliance Management System	\$100,000	123
Evaluation of Hosted Websites by FLVS Departments	\$100,000	123
FLVOne- Data Enrichment Project	\$80,000	123
PD Repository and Management System	\$500,000	123
Total Enterprise Projects	\$2,480,000	
	Total Curriculum Projects	\$443,250 791
	Total Other Curriculum Projects	\$4,319,500 791
	Total Enterprise Projects	\$2,480,000 123
Total	\$7,242,750	



Restricted Funds Summary by Fund

The following pages are categoricals, federal grants, and other restricted funds earmarked for specific purposes. These funds require special accounting by the State or other government agency. Please note that all restricted funds used to be in cost center 9124 – Federal & Miscellaneous Grants, but in FY2022-23 FLVS has decided to break them out into separate cost centers to better align with reporting structures. Historical data will be shown on one summary, and the FY2022-23 data will be shown on another. The new cost centers are as follows: 9125 – IDEA, Part B, 9126 – State Categoricals, 9127 – Miscellaneous Grants, and 9128 – Federal Grants.

Supplemental Reading Plan

Recommended Budget

Fiscal Year 2022-23

Cost Center: 9124 - Fund 101

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Beginning Balances		921,192	1,915,803	1,760,623	
REVENUES					
Revenue		1,873,869	2,115,021	2,115,021	
Total Revenues		1,873,869	2,115,021	2,115,021	
Total Revenues & Balances		\$ 2,795,061	\$ 4,030,824	\$ 3,875,644	
POSITIONS					
Manager, Literacy	4113	1.00	1.00	1.00	
Instructor, Elementary	4120		1.00	1.00	
Instructor, Intensive Reading	4120	5.00	5.00	4.00	
Instructor, Language Arts	4120	2.00	1.00	2.00	
Instructor, Intervention	4120	1.00	3.00	3.00	
District Literacy Coach	4138	0.50			
Literacy Coach	4138	7.00	7.00	5.00	
Specialist, Literacy	4165			3.00	
Total Positions		16.50	18.00	19.00	
APPROPRIATIONS					
Regular Salaries		887,167	1,005,746	1,014,206	
Instructor Salary Increase	4190				
Supplements	4190	30,600			
Advanced Degree	4194	23,420	27,500	27,500	
Communication Stipend	4374				
Years of Service	4292				
Total Salaries		941,187	1,033,246	1,041,706	
Medical	4231	172,530	169,992	170,069	
FICA	4220	68,787	80,148	80,952	
FRS	4210	94,232	111,786	112,915	
Total Benefits		335,549	361,926	363,936	
Personnel Costs		1,276,736	1,395,172	1,405,642	
Recurring Expenses					
Professional & Technical Services	4310	9,263	486,998	1,189,514	
Travel-In State	4332	79	3,500	80,117	
Travel-Out State	4333		300	300	
Rentals	4360				
Annual Software	4362				
Technology-Related Rentals	4369	171,582	117,495	465,524	
Postage	4371	1,043	3,000	4,000	
*Telephone and Other Data Communication Services	4379	10,773	14,580	14,580	
Other Purchased Services	4390				
Supplies	4510	14,462	48,321	48,321	
Textbooks	4520				
Non-Capitalized Software	4692				
Dues and Fees	4730	5,000	12,655	12,655	
Professional Staff Development					
Professional & Technical Services	4310				
Travel In-State	4332	702	16,000	447,284	
Travel Out-State	4333		10,000	10,000	
Rentals	4360				
Technology-Related Rentals	4369			110,525	

Supplemental Reading Plan

Recommended Budget

Fiscal Year 2022-23

Cost Center: 9124 - Fund 101

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Postage	4371			6,536	
Supplies	4510	51		48,312	
Technology-Related Supplies	4519			334	
Dues and Fees	4730	1,888	7,000	32,000	
Operating Expenses		214,843	719,849	2,470,002	
Total Appropriations		1,491,579	2,115,021	3,875,644	
Rebudget		1,303,482	1,915,803	0	
Total Appropriations & Ending Balances		\$ 2,795,061	\$ 4,030,824	\$ 3,875,644	\$ -

*Communication Stipend and Telephone and Other Data Communication Services in historical data were combined in 4379. In FY23, Communication Stipends have now been broken out into 4374.

Supplemental Reading Plan**

Recommended Budget

Fiscal Year 2022-23

Cost Center: 9126 - Fund 101

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Beginning Balances					1,106,557
REVENUES					
Revenue					2,701,351
Total Revenues					2,701,351
Total Revenues & Balances					\$ 3,807,908
POSITIONS					
Manager, Literacy	4113				1.00
Instructor, Elementary	4120				
Instructor, Intensive Reading	4120				4.00
Instructor, Language Arts	4120				2.00
Instructor, Intervention	4120				3.00
Instructor, Reading	4120				2.00
District Literacy Coach	4138				
Literacy Coach	4138				5.00
Coordinator, Literacy	4165				
Specialist, Literacy	4165				3.00
Total Positions					20.00
APPROPRIATIONS					
Regular Salaries					1,182,017
Instructor Salary Increase	4190				
Supplements	4190				
Provision for Salary Improvements					
Advanced Degree	4194				31,675
Communication Stipend	4374				19,441
Years of Service	4292				13,000
Total Salaries					1,246,133
Medical	4231				198,324
FICA	4220				95,329
FRS	4210				134,323
Total Benefits					427,976
Personnel Costs					1,674,109
Recurring Expenses					
Professional & Technical Services	4310				495,184
Travel-In State	4332				25,000
Travel-Out State	4333				300
Rentals	4360				
Annual Software	4362				
Technology-Related Rentals	4369				292,103
Postage	4371				3,000
*Telephone and Other Data Communication Services	4379				
Other Purchased Services	4390				
Supplies	4510				114,000
Textbooks	4520				
Non-Capitalized Software	4692				
Dues and Fees	4730				12,655
Professional Staff Development					
Professional & Technical Services	4310				
Travel In-State	4332				20,000
Travel Out-State	4333				10,000
Rentals	4360				
Technology-Related Rentals	4369				
Postage	4371				14,000
Supplies	4510				9,000
Technology-Related Supplies	4519				

Supplemental Reading Plan**

Recommended Budget

Fiscal Year 2022-23

Cost Center: 9126 - Fund 101

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Dues and Fees	4730				32,000
Operating Expenses					1,027,242
Total Appropriations					2,701,351
Rebudget					1,106,557
Total Appropriations & Ending Balances					\$ 3,807,908

*Communication Stipend and Telephone and Other Data Communication Services in historical data were combined in 4379. In FY23, Communication Stipends have now been broken out into 4374.

**Previously in cost center 9124.

Mental Health Allocation

Recommended Budget

Fiscal Year 2022-23

Cost Center: 9124 - Fund 102

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Beginning Balance		0	0	0	
REVENUES					
Revenue			2,082,684	2,082,684	
Total Revenue		0	2,082,684	2,082,684	
Total Revenues & Balances		\$ -	\$ 2,082,684	\$ 2,082,684	
POSITIONS					
Manager, Mental Health	4113		1.00		
Manager, Mental Health Counseling	4113			1.00	
Manager, School Operations and Registrar	4113			1.00	
Manager, School Psychologist	4113			1.00	
Manager, School Social Work	4113			0.54	
Social Worker	4130		2.00		
School Social Worker	4130			2.00	
Counselor, Mental Health 10 - Month	4131		2.00	2.00	
Counselor, Mental Health 12 - Month	4131		2.00	4.00	
School Counselor	4131		6.00	6.00	
School Psychologist	4131		2.00		
School Psychologist 10 - Month	4131			1.00	
School Psychologist 12 - Month	4131			1.00	
Technician, Student Services	4161		1.00	1.00	
Coordinator, Student Services	4165			1.00	
Specialist, Safety	4165		1.00		
Specialist, School Safety	4165			1.00	
Specialist, Social Emotional Learning	4165		1.00	1.00	
Total Positions		0.00	18.00	23.54	
APPROPRIATIONS					
Regular Salaries			1,043,082	1,081,163	
Supplements	4190		10,840	21,977	
Advanced Degree	4194		2,500	19,086	
Communication Stipends	4374				
Total Salaries		0	1,056,422	1,122,226	
Medical	4231		169,993	169,993	
FICA	4220		82,220	86,163	
FRS	4210		114,305	119,882	
Total Benefits		0	366,518	376,038	
Personnel Costs		0	1,422,940	1,498,264	
Recurring Expenses					
Professional & Technical Services	4310		102,294	84,366	
Travel In-State	4332		5,000	5,327	
Rentals	4360				
Technology-Related Rentals	4369		179,799	131,931	
Postage	4371				
*Telephone and Other Data Communication Services	4379		18,360	18,402	
Other Purchased Services	4390		15,000	15,000	
Supplies	4510		74,791	74,793	
Technology-Related Supplies	4519			633	

Mental Health Allocation

Recommended Budget

Fiscal Year 2022-23

Cost Center: 9124 - Fund 102

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Textbooks	4520				
Technology-Related Textbooks	4529			100	
Periodicals	4530				
Dues & Fees	4730		30,000	39,695	
Professional Staff Development					
Professional & Technical Services	4310		30,000	30,000	
Travel In-State	4332		90,000	89,673	
Rentals	4360		40,000	40,000	
Technology-Related Rentals	4369		14,500	14,500	
Supplies	4510		10,000	10,000	
Textbooks	4520			1,791	
Dues & Fees	4730		50,000	28,209	
Operating Expenses		0	659,744	584,420	
Total Appropriations		0	2,082,684	2,082,684	
Rebudget		0	0	0	
Total Appropriations & Ending Balances		\$ -	\$ 2,082,684	\$ 2,082,684	

Mental Health Allocation*

Recommended Budget

Fiscal Year 2022-23

Cost Center: 9126 - Fund 102

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Beginning Balance					532,182
REVENUES					
Revenue					2,363,230
Total Revenue					2,363,230
Total Revenues & Balances					
					\$ 2,895,412
POSITIONS					
Manager, Mental Health	4113				
Manager, Mental Health Counseling	4113				1.00
Manager, School Operations and Registrar	4113				1.00
Manager, School Psychologist	4113				1.00
Manager, School Social Work	4113				0.54
Social Worker	4130				2.00
Counselor, Mental Health 10 - Month	4131				2.00
Counselor, Mental Health 12 - Month	4131				7.00
School Counselor	4131				6.00
School Psychologist 10 - Month	4131				1.00
School Psychologist 12 - Month	4131				1.00
Technician, Student Services	4161				1.00
Coordinator, Student Services	4165				2.00
Specialist, Safety	4165				1.00
Specialist, Social Emotional Learning	4165				1.00
Specialist, Truancy	4165				1.00
Total Positions					28.54
APPROPRIATIONS					
Regular Salaries					1,642,911
Supplements	4190				
Advanced Degree	4194				23,500
Communication Stipends	4374				30,033
Total Salaries					1,696,444
Medical	4231				312,409
FICA	4220				129,778
FRS	4210				182,472
Total Benefits					624,659
Personnel Costs					2,321,103
Recurring Expenses					
Professional & Technical Services	4310				
Travel In-State	4332				
Technology-Related Rentals	4369				
Postage	4371				500
Communications Stipend	4379				
Other Purchased Services	4390				5,000
Supplies	4510				7,500
Textbooks	4520				

Mental Health Allocation*

Recommended Budget

Fiscal Year 2022-23

Cost Center: 9126 - Fund 102

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Technology-Related Textbooks	4529				
Dues & Fees	4730				10,000
Professional Staff Development					
Professional & Technical Services	4310				1,127
Travel In-State	4332				
Rentals	4360				10,000
Technology-Related Rentals	4369				8,000
Supplies	4510				
Textbooks	4520				
Dues & Fees	4730				
Operating Expenses					42,127
Total Appropriations					2,363,230
Rebudget					532,182
Total Appropriations & Ending Balances					\$ 2,895,412

*Previously in cost center 9124.

Driver Education - Behind the Wheel

Recommended Budget

Fiscal Year 2022-23

Fund 105

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Beginning Balance		2,453,404	2,247,881	2,202,590	\$ 2,046,713
REVENUES					
Revenue		660,000	660,000	660,000	660,000
Total Revenue		660,000	660,000	660,000	660,000
Total Revenues & Balances		\$ 3,113,404	\$ 2,907,881	\$ 2,862,590	\$ 2,706,713
POSITIONS					
Instructor - Driver's Ed	4120	3.00	3.00	3.00	3.00
Total Positions		3.00	3.00	3.00	3.00
APPROPRIATIONS					
Regular Salaries	4120	174,698	172,406	172,406	143,100
Supplements	4190				
Advanced Degree	4194	506			
Years of Service	4292				3,000
Communication Stipend	4374				4,860
Total Salaries		175,204	172,406	172,406	150,960
Medical	4231	14,775	28,332	28,333	28,332
FICA	4220	13,180	13,562	13,560	11,548
FRS	4210	17,520	18,653	18,378	15,998
Total Benefits		45,475	60,547	60,271	55,878
Personnel Costs		220,679	232,953	232,677	206,838
Recurring Expenses					
Professional & Technical Services	4310				
Travel In-State	4332				
Travel Out-of-State	4333				
Rentals	4360			3,500	3,500
Postage	4371			1,000	1,000
Internet Access	4373				
*Telephone and Other Data Communication Services	4379	4,876	4,860	4,860	
Other Purchased Services	4390	510,943	422,187	2,613,553	441,662
Supplies	4510			7,000	7,000
Other Materials & Supplies	4590				
Capitalized Furniture, Fixtures & Equipment	4641				
Dues & Fees	4730				
Professional Staff Development					
Travel In-State	4332				
Travel Out-State	4333				
Operating Expenses		515,819	427,047	2,629,913	453,162
Total Appropriations		736,498	660,000	2,862,590	660,000
Rebudget		2,376,906	2,247,881	0	2,046,713
Total Appropriations & Ending Balances		\$ 3,113,404	\$ 2,907,881	\$ 2,862,590	\$ 2,706,713

*Communication Stipend and Telephone and Other Data Communication Services in historical data were combined in 4379. In FY23, Communication Stipends have now been broken out into 4374.

Miscellaneous Grants
Recommended Budget
Fiscal Year 2022-23
Fund 107

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Beginning Balances		1,160	1,533	1,533	
REVENUE					
Revenue		115,687	11,000	14,533	
Total Revenues		115,687	11,000	14,533	
Total Revenues & Balances		\$ 116,847	\$ 12,533	\$ 16,066	
POSITIONS					
Total Positions		0.00	0.00	0.00	
APPROPRIATIONS					
Regular Salaries		332			
Supplement	4190			0	
Bonus	4750	13,005	10,218	9,756	
Total Salaries		13,337	10,218	9,756	
Medical	4231	1			
FICA	4220	1,033	782	1,244	
FRS	4210	51		0	
Total Benefits		1,085	782	1,244	
Personnel Costs		14,422	11,000	11,000	
Recurring Expenses					
Travel In-State	4332	24		1,325	
Travel Out-State	4333	(174)			
Technology-Related Rentals	4369	2,994			
Other Purchased Services	4390				
Supplies	4510	3,416		1,533	
Technology-Related Supplies	4519				
Dues And Fees	4730	33,550		(3,278)	
Professional Staff Development					
Professional & Technical Services	4310				
Sub-Awards under Sub-Agmts (1st \$25K)	4311				
Travel Out-State	4332				
Travel Out-State	4333				
Rentals	4360				
Technology-Related Rentals	4369				
Other Purch Svcs-Sub-Awrds (1st \$25K)	4391				
Supplies	4510				
Technology-Related Supplies	4519				
Dues & Fees	4730			3,953	
Operating Expense		39,810	0	3,533	
Total Appropriations		54,232	11,000	14,533	
Rebudget		62,615	1,533	1,533	
Total Appropriations & Ending Balances		\$ 116,847	\$ 12,533	\$ 16,066	

Misc. Grants*
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9127

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Beginning Balance					1,257
REVENUES					
Revenue					101,352
Total Revenue					101,352
Total Revenues & Balances					\$ 102,609
POSITIONS					
Total Positions					0.00
APPROPRIATIONS					
Regular Salaries					
Supplements	4190				42,500
Advanced Degree	4194				16,256
Total Salaries					58,756
Medical	4231				
FICA	4220				9,085
FRS	4210				9,253
Total Benefits					18,338
Personnel Costs					77,094
Recurring Expenses					
Professional & Technical Services	4310				
Travel In-State	4332				
Technology-Related Rentals	4369				11,925
Other Purchased Services	4390				6,847
Supplies	4510				1,533
Textbooks	4520				
Technology-Related Textbooks	4529				
Dues & Fees	4730				
Professional Staff Development					
Professional & Technical Services	4310				
Travel In-State	4332				
Rentals	4360				
Technology-Related Rentals	4369				
Supplies	4510				
Textbooks	4520				3,953
Dues & Fees	4730				
Operating Expenses					24,258
Total Appropriations					101,352
Rebudget					1,257
Total Appropriations & Ending Balances					\$ 102,609

* Previously in cost center 9124.

Federal Grants
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9124 - Fund 420

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Beginning Balance		0	0	0	
REVENUES					
Title I		966,976	864,180	864,180	
Title II		128,938	176,645	176,645	
Title III			16,604	16,604	
Title IV		78,918	97,077	97,077	
Title IX			55,000	55,000	
IDEA		735,900	1,001,048	1,001,047	
Carl Perkins		27,224	34,939	34,939	
Total Revenues		1,937,956	2,245,493	2,245,492	
Total Revenues & Balances		\$ 1,937,956	\$ 2,245,493	\$ 2,245,492	
POSITIONS					
Title I:					
Administrator, Entitlement Grant	4113	0.80	0.45	0.45	
Manager, Entitlement Grant	4113			0.50	
Instructor, Intervention	4120	5.00	5.00	5.00	
Social Worker	4130	0.50	0.75	0.55	
Specialist, Family Engagement Title I	4130	1.00			
Instructional Strategies Coach	4138			3.00	
Technician, Entitlement Grant	4161	0.80			
Technician, Title I School Compliance	4161				
Coordinator, Entitlement Grant	4165		0.50		
Specialist, Response to Intervention, Title I	4165	2.00	2.00	2.00	
		10.10	8.70	11.50	
Title II:					
Administrator, Entitlement Grant	4113		0.05	0.05	
Manager, Entitlement Grant	4113			0.15	
Technician, Entitlement Grant	4161	0.19			
Coordinator, Entitlement Grant	4130		0.15		
		0.19	0.20	0.20	
Title IV:					
Administrator, Entitlement Grant	4113				
Technician, Entitlement Grant	4161	0.01			
Graduation Coach	4131	0.40	0.40	0.40	
Social Worker	4130	0.50	0.25	0.25	
		0.91	0.65	0.65	
Title IX:					
Manager, School Social Work	4113			0.20	
Social Worker	4130			0.20	
Graduation Coach	4131			0.20	
		0.00	0.00	0.60	
IDEA:					
Instructor, ESE	4120	5.00	5.00	3.00	
Instructor, Resource ESE	4120		1.00	3.00	
Technician, Enroll & Assess	4161			3.00	

Federal Grants
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9124 - Fund 420

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Coordinator, ESE	4165	4.00	4.00	4.00	
Specialist, ESE	4165		2.00	2.00	
		9.00	12.00	15.00	
Total Positions		20.20	21.55	27.95	
APPROPRIATIONS					
Title I:					
Regular Salaries		575,691	510,046	563,746	
Advanced Degree	4194	11,325	6,000	14,250	
Supplement	4190	16,800	61,950		
Total Salaries		603,816	577,996	577,996	
Medical	4231	109,998	112,748	112,748	
FICA	4220	43,917	45,957	45,957	
FRS	4210	60,468	58,352	58,352	
Total Benefits		214,383	217,057	217,057	
Title I - Personnel Costs		818,199	795,053	795,053	
Title II:					
Regular Salaries		11,605	11,576	11,576	
Advanced Degree	4194	250	625	625	
Supplements	4190	11,000	14,750	14,750	
Total Salaries		22,855	26,951	26,951	
Medical		1,191	1,000	1,000	
FICA		1,702	2,062	2,062	
FRS		2,268	2,873	2,873	
Total Benefits		5,161	5,935	5,935	
Title II - Personnel Costs		28,016	32,886	32,886	
Title IV:					
Regular Salaries		43,826	51,007	50,007	
Advanced Degree	4194	885	173	1,173	
Supplement	4190				
Total Salaries		44,711	51,180	51,180	
Medical	4231	10,257	14,559	14,559	
FICA	4220	3,152	4,166	4,166	
FRS	4210	4,481	5,388	5,388	
Total Benefits		17,890	24,113	24,113	
Title IV - Personnel Costs		62,601	75,293	75,293	
Title IX:					
Regular Salaries				25,092	
Advanced Degree	4194				
Supplement	4190			7,500	
Total Salaries		0	0	32,592	
Medical	4231			6,397	
FICA	4220			2,493	
FRS	4210			3,526	
Total Benefits		0	0	12,416	
Title IX - Personnel Costs		0	0	45,008	
IDEA:					
Regular Salaries		507,983	702,677	697,677	
Advanced Degree	4194	7,998		5,000	

Federal Grants
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9124 - Fund 420

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Total Salaries		515,981	702,677	702,677	
Medical	4231	100,041	113,328	113,327	
FICA	4220	37,138	53,183	53,183	
FRS	4210	51,809	74,105	74,105	
Total Benefits		188,988	240,616	240,615	
IDEA - Personnel Costs		704,969	943,293	943,292	
Total Personnel Costs		1,613,785	1,846,525	1,846,524	
Recurring Expenses					
Title I		148,777	69,127	69,127	
Title II		100,922	143,759	143,759	
Title III			16,604	16,604	
Title IV		16,317	21,784	21,784	
Title IX			55,000	9,992	
IDEA		30,931	57,755	57,755	
Carl Perkins		27,224	34,939	34,939	
Total Recurring Expenses		324,171	398,968	353,960	
Total Appropriations					
Title I		966,976	864,180	864,180	
Title II		128,938	176,645	176,645	
Title III			16,604	16,604	
Title IV		78,918	97,077	97,077	
Title IX		0	55,000	55,000	
IDEA		735,900	1,001,048	1,001,047	
Carl Perkins		27,224	34,939	34,939	
Total Appropriations - All Federal Grants		1,937,956	2,245,493	2,245,492	
Ending Balance		0	0	0	
Total Appropriations & Ending Balances		\$ 1,937,956	\$ 2,245,493	\$ 2,245,492	

Federal Grants*
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9128

Description	Object	2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Beginning Balance					0
REVENUES					
Title I					1,449,308
Title II					341,908
Title III					29,173
Title IV					103,075
Title IX					72,050
Carl Perkins					30,000
Total Revenues					2,025,514
Total Revenues & Balances					\$ 2,025,514
POSITIONS					
Title I:					
Administrator, Entitlement Grant	4113				0.45
Manager, Entitlement Grant	4113				0.50
Instructor, Intervention	4120				6.00
Social Worker	4130				0.75
Specialist, Response to Intervention, Title I	4130				2.00
Instructional Strategies Coach	4138				3.00
					12.70
Title II:					
Administrator, Entitlement Grant	4113				0.05
Manager, Entitlement Grant	4113				0.15
Instructional Strategies Coach	4138				1.00
					1.20
Title IV:					
Graduation Coach	4131				0.40
Social Worker	4130				0.25
					0.65
Title IX:					
Manager, School Social Work	4113				0.20
Graduation Coach	4131				0.20
					0.40
Total Positions					14.95
APPROPRIATIONS					
Title I:					
Regular Salaries					436,109
Advanced Degree	4194				
Supplement	4190				454,266
Total Salaries					890,375
Medical	4231				168,536
FICA	4220				68,857
FRS	4210				97,496
Total Benefits					334,889
Title I - Personnel Costs					1,225,264
Title II:					
Regular Salaries					79,312
Advanced Degree	4194				
Supplements	4190				12,000
Total Salaries					91,312

Federal Grants*
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9128

Description	Object	2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Medical	4231				19,087
FICA	4220				6,985
FRS	4210				9,999
Total Benefits					36,071
Title II - Personnel Costs					127,383
Title IV:					
Regular Salaries					39,621
Advanced Degree	4194				
Supplement	4190				12,000
Total Salaries					51,621
Medical	4231				12,158
FICA	4220				3,949
FRS	4210				5,653
Total Benefits					21,760
Title IV - Personnel Costs					73,381
Title IX:					
Regular Salaries					28,484
Advanced Degree	4194				
Supplement	4190				7,500
Total Salaries					35,984
Medical	4231				7,134
FICA	4220				2,753
FRS	4210				3,940
Total Benefits					13,827
Title IX - Personnel Costs					49,811
Total Personnel Costs					1,426,028
Recurring Expenses					
Title I					224,044
Title II					214,525
Title III					29,173
Title IV					29,694
Title IX					22,239
Carl Perkins					30,000
Total Recurring Expenses					549,675
Total Appropriations					
Title I					1,449,308
Title II					341,908
Title III					29,173
Title IV					103,075
Title IX					72,050
Carl Perkins					30,000
Total Appropriations - All Federal Grants					2,025,514
Ending Balance					0
Total Appropriations & Ending Balances					\$ 2,025,514

*Previously in cost center 9124.

IDEA Grant*
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9125

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Beginning Balance					0
REVENUES					
Revenue					1,656,775
Total Revenue					1,656,775
Total Revenues & Balances					\$ 1,656,775
POSITIONS					
IDEA:					
Instructor, ESE	4120				3.00
Instructor, Resource ESE	4120				3.00
Technician, Enroll & Assess	4161				3.00
Coordinator, ESE	4165				4.00
Specialist, ESE	4165				2.00
Total Positions					15.00
APPROPRIATIONS					
Regular Salaries					916,802
Supplements	4190				
Advanced Degree	4194				12,500
Total Salaries					929,302
Medical	4231				151,104
FICA	4220				70,739
FRS	4210				98,933
Total Benefits					320,776
Personnel Costs					1,250,078
Recurring Expenses					
Professional & Technical Services	4310				
Professional & Technical Services - First \$25K	4311				36,859
Professional & Technical Services - In excess	4312				299,890
Travel In-State	4332				
Technology-Related Rentals	4369				500
Communications Stipend	4379				12,555
Other Purchased Services	4390				
Supplies	4510				500
Textbooks	4520				
Technology-Related Textbooks	4529				
Dues & Fees	4730				
Indirect Costs	4792				43,073
Professional Staff Development					
Professional & Technical Services	4310				
Travel In-State	4332				8,000
Rentals	4360				
Technology-Related Rentals	4369				
Supplies	4510				

IDEA Grant*
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9125

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Textbooks	4520				5,320
Dues & Fees	4730				406,697
Operating Expenses					
Total Appropriations					1,656,775
Rebudget					0
Total Appropriations & Ending Balances					\$ 1,656,775

*Previously in cost center 9124.

CARES Act / ESSER II Grants

Recommended Budget

Fiscal Year 2022-23

Cost Center: 9124 - Fund 44x

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Beginning Balance			0	0	
REVENUES					
ESSER		711,940			
ESSER IT & ESSER Virtual Training		926,489	1,240,618	1,262,087	
ESSER Data Informed Support		34,149	28,851	28,851	
ESSER B.E.S.T High Quality Curriculum Reading		49,322	6,551	6,551	
ESSER II		1,308,202			
ESSER II - Lump Sum		65,410	639,007	639,007	
ESSER II - Non-Enrollment		7,039	106,346	106,348	
ESSER II - Academic Acceleration			566,935	566,935	
ESSER II - Technology Assistance			141,734	141,734	
ESSER II - Civics Curriculum				212,431	
ESSER II - Reading Tutoring K-3				541,306	
ARP ESSER III					
ARP ESSER III - Learning Loss					
ARP IDEA B K-12					
ARP IDEA B Pre-K					
ARP Homeless Children and Youth Project					
GEER		36,351			
Total Revenues		3,138,902	2,730,042	3,505,250	
Total Revenues & Balances		\$ 3,138,902	\$ 2,730,042	\$ 3,505,250	
POSITIONS					
ESSER II - Lump Sum:					
Administrator, Title I	4113				
Instructor, FT Elementary	4120				
Instructor, Intervention	4120	1.00			
Instructor, Resource ESE	4165	1.00			
Graduation Coach	4130	0.60			
Technician, Entitlement Grant	4161				
Technician, Title I School Compliance	4161				
Title Coordinator	4165				
Technician, Entitlement Grant	4161		1.00		
Senior Technician, Budget & Compliance	4161		0.50	1.00	
Coordinator, ELL	4165		0.65	0.50	
Specialist, ESE	4165	1.00	1.00	1.00	
Specialist, Family Engagement	4165				
Budget Analyst, Entitlement Grant	4167			0.50	
Analyst, Senior Data	4167	0.67			
		4.27	3.15	3.00	
ESSER II - Non-Enrollment:					
Technician, Enrollment	4161		0.10	0.10	
			0.10	0.10	
ESSER II - Academic Acceleration:					
Graduation Coach	4130		0.60	0.40	
			0.60	0.40	
ESSER II - Reading Tutoring K-3:					
Tutoring Supervisor	4113			1.00	
			0.00	1.00	
ARP ESSER III:					
Family Engagement Coordinator	4165			1.00	
			0.00	1.00	
ARP IDEA B K-12:					
Lead Speech Language Pathologist	4130			0.90	
Speech Language Pathologist	4130			4.00	
			0.00	4.90	

CARES Act / ESSER II Grants

Recommended Budget

Fiscal Year 2022-23

Cost Center: 9124 - Fund 44x

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
ARP IDEA B Pre-K:					
Lead Speech Language Pathologist	4130		0.00	0.10	
				0.10	
ARP Homeless Children and Youth Project:					
Manager, School Social Work	4113		0.00	0.26	
				0.26	
Total Positions			3.85	10.76	
APPROPRIATIONS					
ESSER:					
Regular Salaries		301,948			
Advanced Degree	4194	4,950			
Supplement	4190	61,523			
Total Salaries		368,421	0	0	
Medical	4231	44,261			
FICA	4220	27,641			
FRS	4210	36,735			
Total Benefits		108,637	0	0	
ESSER - Personnel Costs		477,058	0	0	
ESSER IT & Virtual Training:					
Regular Salaries		5,140			
Advanced Degree	4194				
Supplement	4190				
Total Salaries		5,140	0	0	
Medical	4231				
FICA	4220	393			
FRS	4210	435			
Total Benefits		828	0	0	
ESSER IT & Virtual Training - Personnel Costs		5,968	0	0	
ESSER Data Informed Support:					
Regular Salaries		24,536	20,818	20,818	
Advanced Degree	4194	1,212	893	893	
Supplement	4190				
Total Salaries		25,748	21,711	21,711	
Medical	4231	3,942	3,223	3,223	
FICA	4220	1,884	1,746	1,746	
FRS	4210	2,575	2,171	2,171	
Total Benefits		8,401	7,140	7,140	
ESSER Data Informed Support - Personnel Costs		34,149	28,851	28,851	
ESSER II:					
Regular Salaries		919,232			
Advanced Degree	4194				
Supplement	4190				
Total Salaries		919,232	0	0	
Medical	4231	139,252			
FICA	4220	68,850			
FRS	4210	92,001			
Total Benefits		300,103	0	0	
ESSER II - Personnel Costs		1,219,335	0	0	
ESSER II - Lump Sum:					
Regular Salaries		46,773	306,717	303,178	
Advanced Degree	4194			2,000	
Supplement	4190		2,000	2,000	
Total Salaries		46,773	308,717	307,178	
Medical	4231	5,897	56,131	50,581	
FICA	4220	3,609	23,617	23,499	
FRS	4210	4,681	33,403	33,237	
Total Benefits		14,187	113,151	107,317	
ESSER II - Lump Sum - Personnel Costs		60,960	421,868	414,495	

CARES Act / ESSER II Grants

Recommended Budget

Fiscal Year 2022-23

Cost Center: 9124 - Fund 44x

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
ESSER II - Non-Enrollment:					
Regular Salaries		4,099	8,197	8,197	
Advanced Degree	4194				
Supplement	4190				
Total Salaries		4,099	8,197	8,197	
Medical	4231	1,848	3,696	3,698	
FICA	4220	314	627	627	
FRS	4210	443	887	887	
Total Benefits		2,605	5,210	5,212	
ESSER II - Non-Enrollment - Personnel Costs		6,704	13,407	13,409	
ESSER II - Academic Acceleration:					
Regular Salaries			75,673	74,173	
Advanced Degree	4194			1,500	
Supplement	4190		47,695	47,695	
Total Salaries		0	123,368	123,368	
Medical	4231		21,874	21,874	
FICA	4220		9,438	9,438	
FRS	4210		13,348	13,348	
Total Benefits		0	44,660	44,660	
ESSER II - Academic Acceleration - Personnel Costs		0	168,028	168,028	
ESSER II - Civics Curriculum:					
Regular Salaries				116,114	
Advanced Degree	4194				
Supplement	4190				
Total Salaries		0	0	116,114	
Medical	4231			19,696	
FICA	4220			8,938	
FRS	4210			12,563	
Total Benefits		0	0	41,197	
ESSER II - Civics Curriculum - Personnel Costs		0	0	157,311	
ESSER II - Reading Tutoring K-3:					
Regular Salaries				85,000	
Advanced Degree	4194				
Supplement	4190			322,500	
Total Salaries		0	0	407,500	
Medical	4231			23,248	
FICA	4220			31,174	
FRS	4210			44,092	
Total Benefits		0	0	98,514	
ESSER II - Reading Tutoring K-3 - Personnel Costs		0	0	506,014	
GEER:					
Supplements		31,000			
Advanced Degree					
Total Salaries		31,000	0	0	
Medical					
FICA		2,288			
FRS		3,063			
Total Benefits		5,351	0	0	
GEER - Personnel Costs			0	0	
Total Personnel Costs		36,351	0	0	
ARP ESSER III:					
Regular Salaries					
Advanced Degree	4194				
Supplement	4190				
Total Salaries			0	0	
Medical	4231				
FICA	4220				
FRS	4210				
Total Benefits			0	0	

CARES Act / ESSER II Grants

Recommended Budget

Fiscal Year 2022-23

Cost Center: 9124 - Fund 44x

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
ARP ESSER III - Personnel Costs			0	0	
ARP ESSER III - Learning Loss:					
Regular Salaries					
Advanced Degree	4194				
Supplement	4190				
Total Salaries		0	0	0	
Medical	4231				
FICA	4220				
FRS	4210				
Total Benefits		0	0	0	
ARP ESSER III - Learning Loss - Personnel Costs		0	0	0	
ARP IDEA B K-12:					
Regular Salaries					
Advanced Degree	4194				
Supplement	4190				
Total Salaries		0	0	0	
Medical	4231				
FICA	4220				
FRS	4210				
Total Benefits		0	0	0	
ARP IDEA B K-12 - Personnel Costs		0	0	0	
ARP IDEA B Pre-K:					
Regular Salaries					
Advanced Degree	4194				
Supplement	4190				
Total Salaries		0	0	0	
Medical	4231				
FICA	4220				
FRS	4210				
Total Benefits		0	0	0	
ARP IDEA B Pre-K- Personnel Costs		0	0	0	
ARP Homeless Children and Youth Project:					
Regular Salaries					
Advanced Degree	4194				
Supplement	4190				
Total Salaries		0	0	0	
Medical	4231				
FICA	4220				
FRS	4210				
Total Benefits		0	0	0	
ARP Homeless Children and Youth Project - Personnel Costs		0	0	0	
Recurring Expenses					
ESSER		234,882			
ESSER IT & Virtual Training		920,521	1,240,618	1,262,087	
ESSER Data Informed Support					
ESSER B.E.S.T. High Quality Curriculum Reading		49,322	6,551	6,551	
ESSER II		88,868			
ESSER II - Lump Sum:		4,450	217,139	224,512	
ESSER II - Non-Enrollment:		335	92,939	92,939	
ESSER II - Academic Acceleration:			398,907	398,907	
ESSER II - Technology Assistance:			141,734	141,734	
ESSER II - Civics Curriculum				55,120	
ESSER II - Reading Tutoring K-3				35,292	
ARP ESSER III					
ARP ESSER III - Learning Loss					
ARP IDEA B K-12					
ARP IDEA B Pre-K					
ARP Homeless Children and Youth Project					
GEER		36,351			
Total Recurring Expenses			2,097,888	2,217,142	

CARES Act / ESSER II Grants

Recommended Budget

Fiscal Year 2022-23

Cost Center: 9124 - Fund 44x

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Total Appropriations					
ESSER		711,940			
ESSER IT & Virtual Training		926,489	1,240,618	1,262,087	
ESSER Data Informed Support		34,149	28,851	28,851	
ESSER B.E.S.T. High Quality Curriculum Reading		49,322	6,551	6,551	
ESSER II		1,308,203			
ESSER II - Lump Sum:		65,410	639,007	639,007	
ESSER II - Non-Enrollment:		7,039	106,346	106,348	
ESSER II - Academic Acceleration:			566,935	566,935	
ESSER II - Technology Assistance:			141,734	141,734	
ESSER II - Civics Curriculum				212,431	
ESSER II - Reading Tutoring K-3				541,306	
ARP ESSER III					
ARP ESSER III - Learning Loss					
ARP IDEA B K-12					
ARP IDEA B Pre-K					
ARP Homeless Children and Youth Project					
GEER		36,351			
Total Appropriations - All Grants		3,138,903	2,730,042	3,505,250	
Ending Balance		0	0	0	
Total Appropriations & Ending Balances		\$ 3,138,903	\$ 2,730,042	\$ 3,505,250	

CARES Act / ESSER II Grants*

Recommended Budget

Fiscal Year 2022-23

Cost Center: Various - Fund 44x

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Beginning Balance					0
REVENUES					
ESSER IT & ESSER Virtual Training					
ESSER Data Informed Support					
ESSER B.E.S.T High Quality Curriculum Reading					6,551
ESSER II - Lump Sum					382,081
ESSER II - Non-Enrollment					
ESSER II - Academic Acceleration					
ESSER II - Technology Assistance					60,884
ESSER II - Civics Curriculum					212,431
ESSER II - Reading Tutoring K-3					541,306
ARP ESSER III					2,051,881
ARP ESSER III - Learning Loss					
ARP IDEA B K-12					520,628
ARP IDEA B Pre-K					20,504
ARP Homeless Children and Youth Project					27,046
Total Revenues					3,823,312
Total Revenues & Balances					\$ 3,823,312
POSITIONS					
ESSER II - Lump Sum:					
Technician, Entitlement Grant	4161				
Senior Technician, Budget & Compliance	4161				1.00
Coordinator, ELL	4165				0.50
Specialist, ESE	4165				1.00
Budget Analyst, Entitlement Grant	4167				0.50
					3.00
ESSER II - Reading Tutoring K-3:					
Instructional Manager	4113				1.00
					1.00
ESSER II - Civics Curriculum:					
Project Manager	4113				0.15
Curriculum Specialist	4132				0.43
Content Writer	4133				0.43
Engagement Writer	4137				0.11
Instruct Design Specialist	4165				0.29
Web Develop Specialist	4165				0.19
Interactive Designer	4165				0.08
Quality Analyst Specialist	4165				0.12
					1.80
ARP ESSER III:					
Graduation Coach	4131				0.40
Family Engagement Coordinator	4165				1.00
					1.40
ARP IDEA B K-12:					
Lead Speech Language Pathologist	4130				0.90
Speech Language Pathologist	4130				4.00
					4.90
ARP IDEA B Pre-K:					
Lead Speech Language Pathologist	4130				0.10
					0.10
ARP Homeless Children and Youth Project:					
Manager, School Social Work	4113				0.26
					0.26
Total Positions					12.46

CARES Act / ESSER II Grants*

Recommended Budget

Fiscal Year 2022-23

Cost Center: Various - Fund 44x

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
APPROPRIATIONS					
ESSER Data Informed Support:					
Regular Salaries					
Advanced Degree	4194				
Supplement	4190				
Total Salaries					0
Medical	4231				
FICA	4220				
FRS	4210				
Total Benefits					0
ESSER Data Informed Support - Personnel Costs					0
ESSER II - Lump Sum:					
Regular Salaries					165,463
Advanced Degree	4194				
Supplement	4190				1,000
Total Salaries					166,463
Medical	4231				34,511
FICA	4220				13,017
FRS	4210				17,998
Total Benefits					65,526
ESSER II - Lump Sum - Personnel Costs					231,989
ESSER II - Non-Enrollment:					
Regular Salaries					
Advanced Degree	4194				
Supplement	4190				
Total Salaries					0
Medical	4231				
FICA	4220				
FRS	4210				
Total Benefits					0
ESSER II - Non-Enrollment - Personnel Costs					0
ESSER II - Academic Acceleration:					
Regular Salaries					
Advanced Degree	4194				
Supplement	4190				
Total Salaries					0
Medical	4231				
FICA	4220				
FRS	4210				
Total Benefits					0
ESSER II - Academic Acceleration - Personnel Costs					0
ESSER II - Civics Curriculum:					
Regular Salaries					116,114
Advanced Degree	4194				
Supplement	4190				
Total Salaries					116,114
Medical	4231				19,696
FICA	4220				8,938
FRS	4210				12,563
Total Benefits					41,197
ESSER II - Civics Curriculum - Personnel Costs					157,311
ESSER II - Reading Tutoring K-3:					
Regular Salaries					85,000
Advanced Degree	4194				
Supplement	4190				322,500
Total Salaries					407,500

CARES Act / ESSER II Grants*

Recommended Budget

Fiscal Year 2022-23

Cost Center: Various - Fund 44x

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Medical	4231				23,248
FICA	4220				31,174
FRS	4210				44,092
Total Benefits					98,514
ESSER II - Reading Tutoring K-3 - Personnel Costs					506,014
ARP ESSER III:					
Regular Salaries					967,619
Advanced Degree	4194				
Supplement	4190				14,000
Total Salaries					981,619
Medical	4231				180,406
FICA	4220				80,478
FRS	4210				103,656
Total Benefits					364,540
ARP ESSER III - Personnel Costs					1,346,159
ARP ESSER III - Learning Loss:					
Regular Salaries					
Advanced Degree	4194				
Supplement	4190				
Total Salaries					0
Medical	4231				
FICA	4220				
FRS	4210				
Total Benefits					0
ARP ESSER III - Learning Loss - Personnel Costs					0
ARP IDEA B K-12:					
Regular Salaries					295,214
Advanced Degree	4194				
Supplement	4190				
Total Salaries					295,214
Medical	4231				49,109
FICA	4220				23,123
FRS	4210				31,919
Total Benefits					104,151
ARP IDEA B K-12 - Personnel Costs					399,365
ARP IDEA B Pre-K:					
Regular Salaries					6,500
Advanced Degree	4194				
Supplement	4190				
Total Salaries					6,500
Medical	4231				944
FICA	4220				510
FRS	4210				703
Total Benefits					2,157
ARP IDEA B Pre-K- Personnel Costs					8,657
ARP Homeless Children and Youth Project:					
Regular Salaries					19,500
Advanced Degree	4194				
Supplement	4190				
Total Salaries					19,500
Medical	4231				3,918
FICA	4220				1,518
FRS	4210				2,110
Total Benefits					7,546
ARP Homeless Children and Youth Project - Personnel Costs					27,046
Recurring Expenses					
ESSER IT & Virtual Training					

CARES Act / ESSER II Grants*

Recommended Budget

Fiscal Year 2022-23

Cost Center: Various - Fund 44x

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
ESSER Data Informed Support					
ESSER B.E.S.T. High Quality Curriculum Reading					6,551
ESSER II - Lump Sum:					150,092
ESSER II - Non-Enrollment:					
ESSER II - Academic Acceleration:					
ESSER II - Technology Assistance:					60,884
ESSER II - Civics Curriculum					55,120
ESSER II - Reading Tutoring K-3					35,292
ARP ESSER III					705,722
ARP ESSER III - Learning Loss					
ARP IDEA B K-12					121,263
ARP IDEA B Pre-K					11,847
ARP Homeless Children and Youth Project					
Total Recurring Expenses					1,146,771
Total Appropriations					
ESSER IT & Virtual Training					
ESSER Data Informed Support					
ESSER B.E.S.T. High Quality Curriculum Reading					6,551
ESSER II - Lump Sum:					382,081
ESSER II - Non-Enrollment:					
ESSER II - Academic Acceleration:					
ESSER II - Technology Assistance:					60,884
ESSER II - Civics Curriculum					212,431
ESSER II - Reading Tutoring K-3					541,306
ARP ESSER III					2,051,881
ARP ESSER III - Learning Loss					
ARP IDEA B K-12					520,628
ARP IDEA B Pre-K					20,504
ARP Homeless Children and Youth Project					27,046
Total Appropriations - All Grants					3,823,312
Ending Balance					0
Total Appropriations & Ending Balances					\$ 3,823,312

*Previously in cost center 9124.

Summary of Budgets by Department

The following pages include an overall summary of the FLVS budget broken down by department, including the total positions for each budget as well as individual department detail summaries.

Department Summary - All Funds

Recommended Budget

Fiscal Year 2022-23

Description		FY2020-21 Positions Actual Results	FY2021-22 Positions Adopted Budget	FY2021-22 Positions Amended Budget	FY2022-23 Positions Recommended Budget	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
<u>Office of the President & CEO</u>									
President & CEO (100)	9002	1.00	2.15	2.15	2.15	308,491	639,893	799,402	600,951
Security (100)	9004	6.00	6.00	6.00	9.00	2,425,348	3,166,957	3,166,957	4,252,546
Legal (100)	9008	6.00	8.00	8.00	10.00	1,084,439	2,858,927	4,668,401	5,669,357
Office of the President & CEO		13.00	16.15	16.15	21.15	\$ 3,818,278	\$ 6,665,777	\$ 8,634,760	\$ 10,522,854
<u>Instruction</u>									
Flex Instruction (100)	1000	2,074.25	2,031.25	2,087.25	2,020.25	168,194,043	176,970,556	183,129,085	183,811,960
Full Time Instruction (109)	9123	552.70	559.80	607.60	555.70	40,304,618	44,446,298	49,764,671	49,066,959
Student Support (100)	9120	68.06	68.86	73.61	67.36	5,877,602	6,501,588	6,845,632	6,413,447
Instruction		2,695.01	2,659.91	2,768.46	2,643.31	\$ 214,376,263	\$ 227,918,442	\$ 239,739,388	\$ 239,292,366
<u>Office of the Chief Operations Officer</u>									
Operations (100)	9001	3.00	3.10	2.10	2.10	472,055	790,155	573,695	507,829
IT Operations (100)	9330	108.50	112.50	116.50	125.00	14,223,677	18,887,538	20,723,274	21,754,706
Human Resources (100)	9520	34.00	35.08	26.75	28.75	3,790,369	4,634,746	3,558,531	3,110,643
Staff Development (100)	9140	10.00	9.67	10.00	11.00	987,376	1,008,097	1,036,697	1,265,869
Office of the Chief Operations Officer		155.50	160.35	155.35	166.85	\$ 19,473,477	\$ 25,320,536	\$ 25,892,197	\$ 26,639,047
<u>Office of the Chief Strategy Officer</u>									
Marketing & Communications (100)	9640	16.30	14.03	13.25	15.65	3,043,254	4,381,168	4,055,611	4,378,162
Enterprise Project Management Office (100)	9005	25.60	24.70	27.70	33.90	2,362,417	3,160,567	3,935,107	4,520,177
Analysis, Assessment, & Accountability (100)	9006	20.83	30.60	25.60	33.00	2,690,312	4,763,246	4,031,420	4,948,151
Office of the Chief Strategy Officer		62.73	69.33	66.55	82.55	\$ 8,095,983	\$ 12,304,981	\$ 12,022,138	\$ 13,846,490
<u>Office of the Chief Administration Officer</u>									
Chief Administration Officer (100)	9110	4.00	2.00	15.25	26.50	369,576	301,507	1,524,536	5,028,162
Curriculum Development (100)	9250	5.25	2.25	5.25	0.25	490,675	430,006	504,008	242,916
Customer Care (100)	9641	7.00	8.00	6.00	6.00	2,822,068	3,566,714	3,488,451	4,127,511
Blended Learning (100)	9710	7.70	7.70	7.70	7.70	651,636	702,266	702,266	698,259
Florida Services (100)	9720	8.40	8.40	8.40	8.40	894,278	984,986	999,986	1,018,865
Partner Services, Florida (930)	9131	13.04	12.54	12.54	12.54	19,630,291	18,794,008	18,809,710	18,224,349
Partner Services, Global (921)	9610	53.25	65.02	63.80	69.75	10,728,287	28,284,421	28,533,323	28,015,054
FLVS Global School (922)	9620	33.05	36.15	36.15	38.40	3,181,612	5,045,775	6,118,376	6,192,889
Office of the Chief Administration Officer		131.69	142.06	155.09	169.54	\$ 38,768,423	\$ 58,109,683	\$ 60,680,656	\$ 63,548,005
<u>Office of the Chief External Affairs Officer</u>									
External Affairs (100)	9003	3.00	6.00	5.50	5.50	327,526	604,861	948,550	829,161
Office of the Chief External Affairs Officer		3.00	6.00	5.50	5.50	\$ 327,526	\$ 604,861	\$ 948,550	\$ 829,161
<u>Business Services (100)</u>									
Procurement Services (100)	9310	8.00	10.00	9.50	9.50	2,069,351	2,458,550	2,517,341	957,307
Business Services (100)	9410	0.00	1.50	6.35	0.00	286	309,355	926,099	0
Financial Services (100)	9420	23.50	19.50	23.00	28.35	2,933,549	3,191,013	4,553,973	7,863,367
Budget Services (100)	9450	5.00	9.00	8.00	8.00	504,508	864,020	779,353	766,632

Department Summary - All Funds

Recommended Budget

Fiscal Year 2022-23

Description		FY2020-21 Positions Actual Results	FY2021-22 Positions Adopted Budget	FY2021-22 Positions Amended Budget	FY2022-23 Positions Recommended Budget	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Business Services		36.50	40.00	46.85	45.85	\$ 5,507,694	\$ 6,822,938	\$ 8,776,766	\$ 9,587,306
Operating Development (123)		0.20	0.20	1.20	4.20	4,331,498	12,388,840	13,885,117	5,963,972
Course Development (791)		128.40	132.60	141.60	160.10	12,518,153	15,602,944	19,426,576	18,662,593
Development, Funds 123 & 791		128.60	132.80	142.80	164.30	\$ 16,849,651	\$ 27,991,784	\$ 33,311,693	\$ 24,626,565
<u>Categoricals & Federal Grants</u>									
Title I (420)	9124	10.10	8.70	11.50	0.00		864,180	864,180	0
Title I (420)	9128	0.00	0.00	0.00	12.70	966,976	0	0	1,449,308
Title II (420)	9124	0.19	0.20	0.20	0.00	0	176,645	176,645	0
Title II (420)	9128	0.00	0.00	0.00	1.20	128,938	0	0	341,908
Title III (420)	9124	0.00	0.00	0.00	0.00	0	16,604	16,604	0
Title III (420)	9128	0.00	0.00	0.00	0.00	0	0	0	29,173
Title IV (420)	9124	0.91	0.65	0.65	0.00	0	97,077	97,077	0
Title IV (420)	9128	0.00	0.00	0.00	0.65	78,918	0	0	103,075
Title IX (420)	9124	0.00	0.00	0.60	0.00	0	55,000	55,000	0
Title IX (420)	9128	0.00	0.00	0.00	0.40	0	0	0	72,050
IDEA (420)	9124	9.00	12.00	15.00	0.00	0	1,001,048	1,001,047	0
IDEA (420)	9125	0.00	0.00	0.00	15.00	735,900	0	0	1,656,775
Carl Perkins (420)	9124	0.00	0.00	0.00	0.00	0	34,939	34,939	0
Carl Perkins (420)	9128	0.00	0.00	0.00	0.00	27,224	0	0	30,000
						0			
Special Revenue Funds 420		20.20	21.55	27.95	29.95	1,937,956	2,245,493	2,245,492	3,682,289
ARP ESSER III (445)	9124	0.00	0.00	1.00	1.40	0	0	0	0
ARP ESSER III (445)	9128	0.00	0.00	0.00	0.00	0	0	0	2,051,881
ARP ESSER II Learning Loss (445)	9124	0.00	0.00	0.00	0.00	0	0	0	0
ARP ESSER II Learning Loss (445)	9128	0.00	0.00	0.00	0.00	0	0	0	0
ARP Homeless Children and Youth Project (445)	9124	0.00	0.00	0.26	0.26	0	0	0	0
ARP Homeless Children and Youth Project (445)	9128	0.00	0.00	0.00	0.00	0	0	0	27,046
ARP IDEA B K-12 (446)	9124	0.00	0.00	4.90	4.90	0	0	0	0
ARP IDEA B K-12 (446)	9125	0.00	0.00	0.00	0.00	0	0	0	520,628
ARP IDEA B Pre-K (446)	9124	0.00	0.00	0.10	0.10	0	0	0	0
ARP IDEA B Pre-K (446)	9125	0.00	0.00	0.00	0.00	0	0	0	20,504
ESSER IT & ESSER Virtual Training (443)	9124	0.00	0.00	0.00	0.00	926,489	1,240,618	1,262,087	0
ESSER IT & ESSER Virtual Training (443)	9128	0.00	0.00	0.00	0.00	0	0	0	0
ESSER Data Informed Support (443)	9124	0.00	0.00	0.00	0.00	34,149	28,851	28,851	0
ESSER Data Informed Support (443)	9128	0.00	0.00	0.00	0.00	0	0	0	0
ESSER B.E.S.T High Quality Curriculum Reading (443)	9124	0.00	0.00	0.00	0.00	49,322	6,551	6,551	0
ESSER B.E.S.T High Quality Curriculum Reading (443)	9128	0.00	0.00	0.00	0.00	0	0	0	6,551
ESSER (441)	9124	4.27	0.00	0.00	0.00	711,940	0	0	0
ESSER II (443)	9124	0.00	0.00	0.00	0.00	1,308,203	0	0	0
ESSER II - Lump Sum (443)	9124	0.00	3.15	3.00	0.00	65,410	639,007	639,007	0

Department Summary - All Funds

Recommended Budget

Fiscal Year 2022-23

Description		FY2020-21 Positions Actual Results	FY2021-22 Positions Adopted Budget	FY2021-22 Positions Amended Budget	FY2022-23 Positions Recommended Budget	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
ESSER II - Lump Sum (443)	9128	0.00	0.00	0.00	3.00	0	0	0	382,081
ESSER II - Non-Enrollment (443)	9124	0.00	0.10	0.10	0.00	7,039	106,346	106,348	0
ESSER II - Non-Enrollment (443)	9128	0.00	0.00	0.00	0.00	0	0	0	0
ESSER II - Academic Acceleration (443)	9124	0.00	0.60	0.40	0.00	0	566,935	566,935	0
ESSER II - Academic Acceleration (443)	9128	0.00	0.00	0.00	0.00	0	0	0	0
ESSER II - Technology Assistance (443)	9124	0.00	0.00	0.00	0.00	0	141,734	141,734	0
ESSER II - Technology Assistance (443)	9128	0.00	0.00	0.00	0.00	0	0	0	60,884
ESSER II - Civics Curriculum (443)	9124	0.00	0.00	0.00	0.00	0	0	212,431	0
ESSER II - Civics Curriculum (443)	9128	0.00	0.00	0.00	1.80	0	0	0	212,431
ESSER II - Reading Tutoring K-3 (443)	9124	0.00	0.00	1.00	0.00	0	0	541,306	0
ESSER II - Reading Tutoring K-3 (443)	9128	0.00	0.00	0.00	1.00	0	0	0	541,306
GEER (442)	9124					36,351	0	0	0
Special Revenue Funds 44X		4.27	3.85	10.76	12.46	3,138,903	2,730,042	3,505,250	3,823,312
Reading Categorical (101)	9124	16.50	18.00	19.00	0.00	1,491,579	2,115,021	3,875,644	0
Reading Categorical (101)	9126	0.00	0.00	0.00	20.00	0	0	0	2,701,351
Mental Health (102)	9124	0.00	18.00	23.54	0.00	0	2,082,684	2,082,684	0
Mental Health (102)	9126	0.00	0.00	0.00	28.54	0	0	0	2,363,230
Driver's Ed Behind the Wheel (105)	1000	3.00	3.00	3.00	3.00	736,498	660,000	2,862,590	660,000
Miscellaneous Grants - Other (107)	9124	0.00	0.00	0.00	0.00	54,232	11,000	14,533	0
Miscellaneous Grants - Other (107)	9127	0.00	0.00	0.00	0.00	0	0	0	101,352
Categoricals & Other Grants		18.50	39.00	45.54	51.54	\$ 2,282,309	\$ 4,868,705	\$ 8,835,451	\$ 5,825,933
Health Insurance (711)	9999	0.00	0.00	0.00	0.00	33,807,963	40,957,098	40,957,098	43,287,035
Health Insurance		0.00	0.00	0.00	0.00	\$ 33,807,963	\$ 40,957,098	\$ 40,957,098	\$ 43,287,035
NET TOTAL ALL DEPARTMENTS		3,269.00	3,291.00	3,441.00	3,393.00	348,384,427	416,540,340	445,549,440	445,510,363

Instruction FLVS Flex
Recommended Budget
Fiscal Year 2022-23
Cost Centers: 1000, Fund 100

Description	Object	FY2020-21 Actual Results		FY2021-22 Adopted Budget		FY2021-22 Amended Budget		FY2022-23 Recommended Budget	
Instruction									
Club Supplements									
Instructor, 6-12	4120	1,533.00	84,989,100	1,542.00	89,042,790	1,542.00	88,818,527	1,512.00	91,454,617
Instructor on Assignment** 6-12	4120	179.00	10,025,956	181.00	10,649,135	181.00	10,649,135	181.00	10,901,811
Instructor, PT	4120	1.00	3,832				629.00		
Instructor, K-5	4120	285.00	13,332,994	231.00	13,202,112	278.00	15,735,851	247.00	14,545,583
Instructor on Assignment** K-5	4120	28.00	1,396,703	27.00	1,545,777	33.00	1,832,032	29.00	1,702,561
Instructor, Preparedness	4120		52,795						
Instructor, Quality Assurance K-5	4130	0.25	16,342	0.25	16,342	0.25	16,342		
Senior Specialist, Instructional Quality	4130							0.25	16,669
Instructor, Subject Matter Expert on Assignment	4133		3,518						
Instructors - COVID Overage	4120				2,702,133		256,360		
Total Teachers			109,821,240	1,981.25	117,158,289	2,034.25	117,308,876	1,969.25	118,621,241
Instructor Salary Increase (State Mandate/Other)	4120				2,735,149		2,416,703		
AP Bonus	4750		158,550		225,000		225,000		225,000
ASL Bonus	4750								
CTE Bonus	4750		225		18,191		18,191		18,191
Computer Science Bonus	4750		995						
CIW Bonus	4750				10,000		10,000		10,000
Disaster Relief Payment	4750				2,000		2,000		
Advanced Degree	4194		1,341,456		1,395,500		1,395,500		1,467,000
Critical Need Supplements	4190				25,000		25,000		25,000
Club Supplements	4190				52,173		56,673		61,173
Supplements	4190		74,416						
Years of Service	4292								1,362,000
Communication Stipends	4374								3,256,200
Total Salaries			111,396,882	1,981.25	121,621,302	2,034.25	121,457,943	1,969.25	125,045,805
Medical	4231		19,163,842		18,708,565		19,139,917		18,984,801
FICA	4220		8,275,287		9,136,043		9,359,481		9,565,334
FRS	4210		11,200,477		12,541,726		12,849,104		13,334,158
Total Benefits			38,639,606		40,386,334		41,348,502		41,884,293
Workers Compensation	4240		24						
Unemployment Compensation	4250		4,861						
Misc Payroll Taxes									
Professional & Technical Services	4310								
Travel In-State	4332		318		97,964		87,788		97,250
Travel Out-State	4333		26		3,723		3,741		7,741
Rentals	4360								
Technology-Related Rentals	4369		9,898,838		5,631,159		10,717,927		10,424,053
Postage	4371		152		950		950		950
*Telephone and Other Data Communication Services	4379		3,069,045		3,209,220		3,289,140		
Other Purchased Services	4390		18		1,200		1,200		1,200
Supplies	4510		(31)		15,401		15,401		5,090
Technology-Related Supplies	4519		139		139		139		139
Textbooks	4520		17						
Technology-Related Textbooks	4529		126,372		197,106		200,919		337,919
Technology-Related Periodicals	4539				820		820		820
Non-Capitalized Computer Hardware	4644				9,000		6,000		1,000
Dues And Fees	4730		235		1,908		1,908		1,908
Misc Expense									
Total Operating Expenses			13,100,014		9,168,590		14,325,933		10,878,070
Travel In-State	4332		889		67,144		49,796		32,314
Travel Out-State	4333				1,000		2,000		1,000
Supplies	4510				500		500		500
Technology-Related Rentals	4369				8,000				
Dues and Fees	4730		17,510		17,425		17,425		17,425
Total Staff Development			18,399		94,069		69,721		51,239
Total Instruction		2,026.25	163,154,901	1,981.25	171,270,295	2,034.25	177,202,099	1,969.25	177,859,407
School Administration									
Instructional Leader, 6-12	4114	37.00	2,591,901	37.00	3,149,392	38.00	3,446,939	37.00	3,445,405
Instructional Manager, 6-12	4113	1.00	62,066	1.00	70,720	1.00	70,720	1.00	72,134
Instructional Leader, K-5	4114	7.00	910,261	10.00	841,977	12.00	684,760	11.00	689,081
Specialist, Translation	4165	1.00	124,579	1.00	60,815	1.00	60,815	1.00	62,031
Coordinator, Driver's Ed	4165	1.00		1.00	64,480	1.00	64,480	1.00	65,770
Senior Support Rep, Bus Operations	4161		19						
Assistant, Administrative 6-12	4162								
Assistant, Senior Administrative 6-12	4162	1.00	2,171						
Assistant, Administrative K-5	4162								
Assistant, Executive K-5	4162								
Advanced Degree	4194		40,467		44,500		44,500		38,000
Support Raise									
Years of Service	4292								4,000
Communication Stipends	4374								100,801
Total Salaries		48.00	3,731,464	50.00	4,231,884	53.00	4,372,214	51.00	4,477,222
Medical	4231		560,066		474,561		487,939		481,644
FICA	4220		276,166		332,682		342,435		342,507
FRS	4221		375,356		459,627		473,043		479,218
Total Benefits			1,211,588		1,266,870		1,303,417		1,303,369
Unemployment Compensation	4250		(939)						
Professional & Technical Svcs	4310				2,000		2,000		2,000
Travel In-State	4332				31,500		30,500		31,500
Travel Out-State	4333								

Instruction FLVS Flex
 Recommended Budget
 Fiscal Year 2022-23
 Cost Centers: 1000, Fund 100

Description	Object	FY2020-21 Actual Results		FY2021-22 Adopted Budget		FY2021-22 Amended Budget		FY2022-23 Recommended Budget	
Computer Hardware Maintenance	4351						106		106
Rentals	4360					1,000			1,000
Technology-Related Rentals	4369			2,100		1,100			100
Postage	4371		83	1,600		1,600			200
Communication Stipends	4379		89,313	100,800		104,300			
Supplies	4510		382	5,900		5,900			5,900
Non-Capitalized FFE	4642			1,100		1,100			
Non-Capitalized Computer Hardware	4644			4,100		6,994			3,000
Non-Capitalized Software	4692			199		199			
Dues And Fees	4730			8,500		6,900			8,500
Total Operating Expenses			88,839	157,799		161,699			52,306
Travel In-State	4332			21,783		53,783			72,783
Travel Out-State	4333		2,433	12,000		12,000			12,000
Technology-Related Rentals	4369					9,000			15,000
Supplies	4510					2,848			2,848
Dues And Fees	4730		4,818	9,925		12,025			17,025
Total Staff Development			7,251	43,708		89,656			119,656
Total School Administration		48.00	5,039,142	50.00	5,700,261	53.00	5,926,986	51.00	5,952,553
Transfers Out					0		0		0
School Total		2,074.25	\$ 168,194,043	2,031.25	\$ 176,970,556	2,087.25	\$ 183,129,085	2,020.25	\$ 183,811,960

*Communication Stipend and Telephone and Other Data Communication Services in historical data were combined in 4379. In FY23, Communication Stipends have now been broken out into 4374.

Operations
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9001 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Chief Operations Officer	4111	1.00	1.00	1.00	1.00
Internal Auditor	4113	1.00	1.00		
Senior Executive Assistant	4162		0.10	0.10	0.10
Board Clerk	4165	1.00	1.00	1.00	1.00
Total Positions		3.00	3.10	2.10	2.10
APPROPRIATIONS					
Regular Salaries		288,460	316,013	268,492	251,657
Interns	4753				
Supplements	4190				
Advanced Degree	4194				
Total Salaries		288,460	316,013	268,492	251,657
Medical	4231	26,438	29,276	19,937	19,832
FICA	4220	20,267	24,173	20,531	19,252
FRS	4210	57,820	64,460	59,336	63,768
Total Benefits		104,525	117,909	99,804	102,852
Personnel Costs		392,985	433,922	368,296	354,509
Recurring Expenses					
Unemployment Compensation	4250	4,149			
Professional & Technical Services	4310	50,625	150,000	30,175	26,575
Audit Services	4310		79,150	48,250	
Legal Fees	4312				
Subawards Under Sub-Agreements - First \$25K	4311				
Insurance	4320	400		400	400
Travel In-State	4332	654	19,510	19,401	22,000
Travel Out-State	4333				
Repairs & Maintenance	4350				
Building Lease	4360				
Rentals	4360				
Technology-Related Rentals	4369	18,099	56,075	54,675	54,675
Communication Stipends	4379	625		1,000	1,000
Postage	4371				
Other Purchased Services	4390	(4,514)	5,000	5,000	5,000
Supplies	4510		570	570	570
Capitalized FFE	4641				
Non-Capitalized FFE	4642		229	229	
Non-Capitalized Computer Hardware	4644				
Dues And Fees	4730	7,500			
Legal Settlements	4740				
Professional Staff Development					
Travel In-State	4332		31,300	31,300	30,400
Travel Out-State	4333	1,532	7,500	7,500	7,500
Supplies	4510		100	100	100
Dues And Fees	4730		6,799	6,799	5,100
Operating Costs		79,070	356,233	205,399	153,320
TOTAL		\$ 472,055	\$ 790,155	\$ 573,695	\$ 507,829

President & Chief Executive Officer

Recommended Budget

Fiscal Year 2022-23

Cost Center: 9002 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
President & CEO	4111	1.00	1.00	1.00	1.00
Inspector General	4170		1.00	0.00	
Assistant, Senior Executive	4162		0.15	0.15	0.15
Director of Auditing	4112			1.00	1.00
Total Positions		1.00	2.15	2.15	2.15
APPROPRIATIONS					
Regular Salaries		191,094	298,250	265,275	317,415
Supplement	4190		105,000	105,000	
Overtime	4192				
Advanced Degree	4194	1,670	5,000	5,000	7,500
Total Salaries		192,764	408,250	375,275	324,915
Medical	4231	16,869	20,304	20,304	20,305
FICA	4220	11,897	31,230	31,230	24,856
CEO TSA	4219	3,333	10,000	10,000	10,450
FRS	4210	32,485	99,652	99,652	76,521
Total Benefits		64,584	161,186	161,186	132,132
Personnel Costs		257,348	569,436	536,461	457,047
Recurring Expenses					
Professional & Technical Services	4310	42,100	50,000	242,075	106,800
Travel In-State	4332	417	2,000	3,109	3,509
Travel Out-State	4333		3,824	1,324	1,324
Auto Lease	4363	5,672	6,779	6,853	11,800
Technology-Related Rentals	4369				1,000
Postage	4371	23	1,825	1,776	1,776
Other Purchased Services	4390				
Supplies	4510	545	1,032	95	1,332
Technology-Related Supplies	4519			937	
Periodicals	4530				
Cap Furniture, Fixtures & Equipment	4641				
Non-Cap Furniture, Fixtures & Equipment	4642	725		200	416
Capital Computer Hardware	4643		241	216	
Non-Capital Computer Hardware	4644	272	374	374	3,374
Dues And Fees	4730	266	1,000	1,100	2,000
Professional Staff Development					
Travel In-State	4332		1,400	1,400	4,791
Travel Out-State	4333	1,123		1,500	1,500
Supplies	4510		882	882	882
Non-Cap Furniture, Fixtures & Equipment	4642				
Dues And Fees	4730		1,100	1,100	3,400
Operating Costs		51,143	70,457	262,941	143,904
TOTAL		\$ 308,491	\$ 639,893	\$ 799,402	\$ 600,951

External Affairs
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9003 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Chief External Affairs Officer	4111	1.00	1.00	1.00	1.00
Director, Strategic Growth	4112			1.00	0.50
Senior Manager, External Affairs	4113		1.00	1.00	1.00
Manager, FlexPoint Product	4113			1.00	
Manager, FLVS Foundation	4113		1.00		
Manager, Strategic Growth Product	4113				1.00
Specialist, Advocacy	4165	1.00	1.00	1.00	1.00
Specialist, FLVS Foundation	4165	1.00	1.00		
Analyst, Market Research	4167			0.50	
Analyst, Strategic Growth Research Analyst	4167				1.00
Intern	4753		1.00		
Total Positions		3.00	6.00	5.50	5.50
APPROPRIATIONS					
Regular Salaries		228,586	400,386	641,620	508,549
Supplements	4190			14,250	
Advanced Degrees	4194	1,178	2,500	744	
Interns	4753		9,305	1,454	
Total Salaries		229,764	412,191	658,068	508,549
Medical	4231	26,473	47,220	49,698	51,942
FICA	4220	17,082	31,531	50,139	38,904
FRS	4210	47,483	69,311	96,537	85,659
Total Benefits		91,038	148,062	196,374	176,505
Personnel Costs		320,802	560,253	854,442	685,054
Recurring Expenses					
Professional & Technical Services	4310			49,500	99,500
Travel In-State	4332	155	10,369	11,291	11,073
Travel Out-State	4333	441	10,094	10,930	10,700
Technology-Related Rentals	4369	3,960	6,375	6,375	6,375
Postage	4371	55	300	393	393
Other Purchased Services	4390				
Supplies	4510		2,263	1,687	2,170
Technology-Related Periodicals	4539			35	
Dues And Fees	4730	300	8,213	8,363	8,363
Professional Staff Development					
Travel In-State	4332	13	3,500	2,047	2,047
Travel Out-State	4333	1,351	3,045	2,439	2,438
Dues And Fees	4730	449	449	1,048	1,048
Operating Costs		6,724	44,608	94,108	144,107
TOTAL		\$ 327,526	\$ 604,861	\$ 948,550	\$ 829,161

Security
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9004 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Chief Information Security Officer	4111			1.00	1.00
Officer, Information Security	4113	1.00	1.00		
Architect, Information Security (Risk)	4166	1.00	1.00	1.00	1.00
Architect, Information Security (SDLC)	4166	1.00	1.00	1.00	1.00
Engineer, Senior Security	4166				1.00
Engineer, Security	4166				2.00
Analyst, Information Security	4167	3.00	3.00	2.00	1.00
Analyst, Information Security II	4167			1.00	2.00
Total Positions		6.00	6.00	6.00	9.00
APPROPRIATIONS					
Regular Salaries		418,162	567,280	581,280	965,606
Supplement	4190				
Advanced Degree	4194	2,500	2,500	2,500	2,500
Total Salaries		420,662	569,780	583,780	968,106
Medical	4231	69,027	56,652	56,652	84,996
FICA	4220	30,223	43,572	44,643	74,060
FRS	4210	42,206	61,638	90,630	137,166
Total Benefits		141,456	161,862	191,925	296,222
Personnel Costs		562,118	731,642	775,705	1,264,328
Recurring Expenses					
Professional & Technical Services	4310	34,760	350,000	302,923	360,000
Travel In-State	4332				
Travel Out-State	4333				
Technology-Related Rentals	4369	1,747,436	1,963,895	1,966,909	2,434,218
Postage	4371				
Other Purchased Services	4390				
Supplies	4510				
Dues And Fees	4730	71,420			
Professional Staff Development					
Travel In-State	4332				
Travel Out-State	4333				
Dues And Fees	4730	9,614	121,420	121,420	194,000
Operating Costs		1,863,230	2,435,315	2,391,252	2,988,218
TOTAL		\$ 2,425,348	\$ 3,166,957	\$ 3,166,957	\$ 4,252,546

Enterprise Project Management Office

Recommended Budget

Fiscal Year 2022-23

Cost Center: 9005 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Senior Director, EPMO	4112	1.00	1.00	1.00	1.00
Director, Project Services	4112				0.30
Senior Manager, Business Analysis	4113				1.00
Senior Manager, Project	4113	5.00	3.30	3.30	2.20
Senior Manager, Project Services	4113	1.00	1.00	1.00	0.30
Manager, Business Analysis	4113	1.00	1.00	1.00	1.00
Manager, Project (EPMO)	4113	4.10	4.80	4.80	3.00
Manager, Project (EMPO) Level 2	4113				2.00
Associate Manager, Business Analysis	4113	1.00	1.00	1.00	
Coordinator, Project	4113				0.90
Assistant, Executive	4162			1.00	0.60
Senior Specialist, Accounting & Budget	4165	0.50	0.60	0.60	0.60
Accountant, Cost	4165			1.00	1.00
Analyst, Senior Business	4167	2.00	2.00	2.00	
Analyst, Business	4167	8.00	8.00	8.00	10.00
Analyst, Business Level 2	4167				5.00
Analyst, Business Level 3	4167				2.00
Analyst, Business - Learning Systems	4167	2.00	2.00	2.00	1.00
Analyst, Business - Learning Systems Level 2	4167				1.00
Analyst, Financial	4167			1.00	1.00
Total Positions		25.60	24.70	27.70	33.90
APPROPRIATIONS					
Regular Salaries		1,780,859	2,084,014	2,363,464	2,974,453
Supplements	4190				
Overtime	4192				
Advanced Degree	4194	10,959	15,500	15,500	14,500
Interns	4753				
Total Salaries		1,791,818	2,099,514	2,378,964	2,988,953
Medical	4231	223,888	233,251	255,017	320,151
FICA	4220	129,333	160,588	181,965	228,655
FRS	4210	192,770	246,908	277,150	354,266
Total Benefits		545,991	640,747	714,132	903,072
Personnel Costs		2,337,809	2,740,261	3,093,096	3,892,025
Recurring Expenses					
Unemployment Compensation	4250	37			
Professional & Technical Services	4310		285,000	706,705	405,000
Subawards Under Sub-Agreemts - First \$25K	4311				
Travel In-State	4332		2,000	2,089	2,089
Travel Out-State	4333		1,000	1,000	2,500
Rentals	4360				10,000
Technology-Related Rentals	4369	99		1,219	25,600
Postage	4371		50	50	50
Other Purchased Services	4390				
Supplies	4510	70	500	426	500
Technology-Related Supplies	4519			74	
Dues And Fees	4730		5,000	5,300	36,207
Professional Staff Development					
Travel In-State	4332		20,116	20,027	19,233
Travel Out-State	4333		6,000	6,000	6,000
Technology-Related Rentals	4369				21,852
Supplies	4510		500	500	500
Dues And Fees	4730	24,402	100,140	98,621	98,621
Operating Costs		24,608	420,306	842,011	628,152
TOTAL		\$ 2,362,417	\$ 3,160,567	\$ 3,935,107	\$ 4,520,177

Analysis, Assessment, & Accountability

Recommended Budget

Fiscal Year 2022-23

Cost Center: 9006 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Exec Dir, Analysis, Assessment, & Accountability	4112				
Sr Dir, Analysis, Assessment & Accountability	4112	0.70	0.70	0.70	0.70
Director, Data Services	4112		1.00	1.00	1.00
Director, Strategic Growth	4112		1.00		
Cost Accountant, Strategic Growth	4113		1.00		
Sr Manager, Business Intelligence	4113				1.00
Sr Manager, Business Governance	4113				1.00
Sr Manager, Data Environment	4113				1.00
Sr Manager, Data Science	4113		1.00	1.00	1.00
Sr Manager, Evaluation & Measurement	4113	0.30	0.30	0.30	0.30
Sr Manager, District Assessment	4113	0.90	0.90	0.90	0.90
Sr Manager, Research and Evaluation	4113	1.00	1.00	1.00	1.00
Sr Manager, Academic & Instruction Support	4113				1.00
Manager, Business Governace	4113	1.00	1.00	1.00	
Manager, Advanced Studies & CTE Assessment	4113		1.00	1.00	1.00
Manager, Business Intelligence Data Warehouse	4113				
Manager, Data Science	4113	1.00			
Manager, Data Services	4113	1.00			
Manager, District Assessment	4113		1.00	1.00	1.00
Manager, Research and Evaluation	4113				1.00
Product Manager, Strategic Growth	4113		1.00		
Assistant, Executive	4162	1.00	1.00		1.40
Senior Specialist, Accounting and Budget	4165	0.10			
Psychometrician	4165	0.50	0.50	0.50	0.50
Specialist, District Assessment	4165	3.00	4.00	4.00	5.00
Senior Financial Analyst, Strategic Growth	4167		1.00		
Senior Analyst, Data	4167	0.33	1.00	1.00	
Senior Scientist, Data	4167	1.00			
Analyst, Data	4167	1.00	1.20	1.20	1.20
Analyst, Data Insight	4167				1.00
Analyst, Research	4167		1.00		
Analyst, Research and Evaluation	4167			1.00	1.00
Analyst, Test & Measurement	4167	1.00	1.00	1.00	1.00
Associate Analyst, Business Intelligence	4167	1.00			
Sr Data Scientist/Analyst	4167		1.00	1.00	2.00
Senior Developer, Business Intelligence	4168	1.00	1.00	2.00	2.00
Developer, Azure Database	4168		1.00	1.00	1.00
Developer, Business Intelligence	4168	4.00	5.00	4.00	4.00
Developer, ETL	4168	1.00	1.00	1.00	1.00
Total Positions		20.83	30.60	25.60	33.00
APPROPRIATIONS					
Regular Salaries		1,730,681	2,788,010	2,216,015	2,951,244
Supplements	4190		41,000	26,000	26,000
Advanced Degree	4194	19,217	20,333	20,333	31,500
Total Salaries		1,749,898	2,849,343	2,262,348	3,008,744
Medical	4231	227,022	288,987	251,210	311,652
FICA	4220	125,462	217,955	173,051	228,180
FRS	4210	192,789	326,584	263,071	323,139
Total Benefits		545,273	833,526	687,332	862,971
Personnel Costs		2,295,171	3,682,869	2,949,680	3,871,715
Recurring Expenses					
Professional & Technical Services	4310	1,140	22,000	23,860	21,000
Travel In-State	4332	2,117	49,438	49,734	10,000
Travel Out-State	4333		1,500	1,500	1,500

Analysis, Assessment, & Accountability

Recommended Budget

Fiscal Year 2022-23

Cost Center: 9006 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Rentals	4360				
Annual Software Licensing	4362				
Technology-Related Rentals	4369	56,958	63,583	62,709	63,553
Postage	4371	779	150	498	150
Other Purchased Services	4390	298,817	864,500	864,500	864,500
Technology-Related Other Purchased Services	4399				
Supplies	4510	1,331	1,900	1,400	1,400
Technology-Related Supplies	4519			500	453
Textbooks	4520				
Technology-Related Textbooks	4529	13,014	12,500	12,500	12,500
Non-Capitalized FFE	4642	2,264		812	
Capitalized Computer Hardware	4643		2,000	342	10,000
Non-Capitalized Computer Hardware	4644	290	500	500	
Dues And Fees	4730	6,266	15,912	16,288	15,413
Professional Staff Development					
Professional & Technical Services	4310				
Travel In-State	4332	939	7,296	7,000	11,370
Travel Out-State	4333	1,852	5,000	5,000	5,000
Technology-Related Rentals	4369				
Supplies	4510		200	200	200
Dues And Fees	4730	9,374	33,898	34,397	59,397
Operating Costs		395,141	1,080,377	1,081,740	1,076,436
TOTAL		\$ 2,690,312	\$ 4,763,246	\$ 4,031,420	\$ 4,948,151

Legal
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9008 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Senior Paralegal	4113	1.00	1.00	1.00	1.00
Paralegal	4113				1.00
Law Clerk	4113		1.00	1.00	1.00
Operations Manager, Legal	4113		1.00	1.00	1.00
Specialist, Executive Legal	4165	1.00			
Support Specialist, Legal	4165	1.00	2.00	2.00	2.00
General Counsel	4170	1.00	1.00	1.00	1.00
Assistant General Counsel	4170	1.00			
Senior Assistant General Counsel	4170		1.00	1.00	1.00
Assistant, Executive	4162				
Deputy General Counsel	4170	1.00	1.00	1.00	2.00
Total Positions		6.00	8.00	8.00	10.00
APPROPRIATIONS					
Regular Salaries		464,231	832,000	832,000	1,091,800
Overtime	4192				
Advanced Degree	4194	1,667	5,000	5,000	19,000
Communication Stipends	4374				2,100
Total Salaries		465,898	837,000	837,000	1,112,900
Medical	4231	55,113	75,552	84,996	94,440
FICA	4220	33,259	64,189	64,421	85,136
FRS	4210	76,843	179,699	170,023	159,578
Total Benefits		165,215	319,440	319,440	339,154
Personnel Costs		631,113	1,156,440	1,156,440	1,452,054
Recurring Expenses					
Legal Fees	4310	436,728	1,534,569	3,343,243	3,509,003
Travel In-State	4332	235		1,191	15,000
Travel Out-State	4333				22,500
Technology-Related Rentals	4369	6,047	20,959	20,959	520,000
Postage	4371	317	779	779	800
*Telephone and Other Data Communication Services	4379		2,100	2,100	
Other Purchased Services	4390				
Other Technology-Related Purchased Services	4399	1,002			
Supplies	4510	1,712	3,335	2,661	5,000
Technology-Related Supplies	4519			674	2,000
Materials-Textbooks State Adopted	4520				
Periodicals	4530	1,269	2,400	2,400	2,400
Technology-Related Periodicals	4539	63			
Other Materials & Supplies	4590				
Capitalized FFE	4641		3,044		
Non-Capitalized FFE	4642		526	526	6,000
Non-Capitalized Computer Hardware	4644	230		179	5,000
Dues And Fees	4730	3,170	10,000	5,500	12,500
Legal Settlements	4740		123,115	121,589	100,000
Professional Staff Development					
Travel In-State	4332		1,161	4,286	
Travel Out-State	4333	1,872		875	7,300
Dues & Fees	4730	681	499	4,999	9,800
Operating Costs		453,326	1,702,487	3,511,961	4,217,303
TOTAL		\$ 1,084,439	\$ 2,858,927	\$ 4,668,401	\$ 5,669,357

*Communication Stipend and Telephone and Other Data Communication Services in historical data were combined in 4379. In FY23, Communication Stipends have now been broken out into 4374.

Chief Administration Officer

Recommended Budget

Fiscal Year 2022-23

Cost Center: 9110 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Chief Administration Officer	4111	1.00	1.00	1.00	1.00
Director, Enterprise Quality and Compliance	4112				1.00
Assistant Director, Enterprise Quality and Compliance	4112			1.00	
Senior Manager, Risk Records and Compliance	4113			1.00	1.00
Senior Manager, Instructional Quality and Compliance	4113				1.00
Manager, FLVS Foundation	4113	1.00		1.00	1.00
Manager, Instructional Performance	4113			1.00	1.00
Manager, Records Management Liaison	4113				1.00
Liaison Officer, Records Management	4165			1.00	
Senior Coordinator, Enterprise Compliance	4165			1.00	1.00
Senior Specialist, Instructional Quality and Certification	4165			0.25	1.00
Senior Specialist, Instructional Quality	4165				7.50
Specialist, Senior Certification	4165			1.00	1.00
Specialist, Strategic Initiatives	4165	1.00	1.00	1.00	1.00
Specialist, FLVS Foundation	4165			1.00	1.00
Specialist, Records and Asset Management	4165			1.00	1.00
Specialist, Compliance	4165			1.00	2.00
Specialist, Compliance and Risk	4165			1.00	1.00
Specialist, Quality Analyst	4165				1.00
Support Specialist, Asset Management and Facilities	4165			1.00	1.00
Student Intern	4753	1.00		1.00	1.00
Total Positions		4.00	2.00	15.25	26.50
APPROPRIATIONS					
Regular Salaries		261,785	203,401	736,723	1,813,719
Overtime	4192				
Advanced Degree	4194	4,997	5,000	9,497	19,000
Interns	4753	1,130		7,851	14,040
Total Salaries		267,912	208,401	754,071	1,846,759
Medical	4231	34,628	18,888	98,258	240,821
FICA	4220	19,351	15,942	58,028	141,277
FRS	4210	45,294	48,276	106,630	230,655
Total Benefits		99,273	83,106	262,916	612,753
Personnel Costs		367,185	291,507	1,016,987	2,459,512
Recurring Expenses					
Professional & Technical Services	4310			28,416	108,941
Insurance and Bond Premiums	4320			187,104	544,550
Travel In-State	4332	642	9,240	7,231	10,232
Travel Out-State	4333	588		1,400	1,400
Repairs And Maintenance	4350			67,667	67,802
Technology-Related Repairs And Maintenance	4359			135	
Rentals	4360			2,777	1,541,911
Technology-Related Rentals	4369			86,000	158,804
Postage	4371			3,004	3,016
Other Purchased Services	4390			37,010	1,100
Supplies	4510	259	104	16,267	18,357
Technology-Related Supplies	4519			457	457
Capitalized Furniture, Fixtures & Equipment	4641			17,746	17,746
Non-Capitalized Furniture, Fixtures & Equipment	4642	207	207	29,718	29,587
Non-Capitalized Computer Hardware	4644			383	2,383
Non-Capitalized Software	4692				
Dues And Fees	4730			11,324	31,572
Professional Staff Development					
Travel In-State	4332			978	10,078
Travel Out-State	4333	246		215	10,215
Dues And Fees	4730	449	449	9,717	10,499
Operating Costs		2,391	10,000	507,549	2,568,650
TOTAL		\$ 369,576	\$ 301,507	\$ 1,524,536	\$ 5,028,162

Student Support
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9120 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Senior Director, Instruction (Full Time)	4112	1.00	1.00	1.00	1.00
Senior Director, Instruction (Flex)	4112	1.00	1.00	1.00	1.00
Director, Instruction	4112	8.95	7.95	7.95	7.95
Administrator, Entitlement Grants	4113	0.20			
Administrator, ESE and Student Services	4113		1.00	1.00	1.00
Senior Manager, Budget & Program	4113				0.80
Senior Manager, Enrollment	4113	1.00	1.00	1.00	1.00
Senior Manager, Instructional Quality and Compliance	4113			1.00	
Senior Manager, Quality Assurance	4113	1.00	1.00		
Senior Manager, School Counseling - Flex Program	4113	1.00	1.00	1.00	1.00
Senior Manager, Academic Integrity	4113		1.00	1.00	1.00
Manager, Academic Integrity	4113	1.00			
Manager, Budget & Program	4113	0.80	0.80	0.80	
Manager, ESE	4113	1.00			1.00
Manager, FLVS Student Activities	4113		1.00	1.00	1.00
Manager, School Counselor	4113				2.00
Instructor, Quality Assurance	4130	7.50	7.50	7.00	
School Counselor	4131	9.00	9.00	9.00	9.00
School Counselor - Elementary	4131	3.00	3.00	3.00	3.00
Social-Emotional Learning (SEL) interventionist	4131		1.00	1.00	1.00
Registrar	4136	1.00	1.00	1.00	1.00
Senior Technician, Budget & Compliance	4161	1.00	1.00	1.00	
Technician, Enrollment	4161	2.00	2.00	5.50	6.00
Technician, Exceptional Student Education (ESE)	4161	1.00	1.00	1.00	1.00
Support Rep, Academic Integrity	4161	9.61	11.61	12.61	12.61
Assistant, Executive	4162	2.00	2.00	2.00	2.00
Assistant, Senior Administrative	4162	3.00	3.00	3.00	3.00
Coordinator, FLVS Student Activities	4165	1.00			
Senior Specialist, Instructional Quality and Certification	4165			0.75	
Specialist, Budget and Compliance	4165				1.00
Specialist, Exceptional Student Education	4165	2.00	4.00	4.00	4.00
Specialist, Enrollment Support	4165	1.00	1.00	1.00	1.00
Specialist, Quality Assurance	4165	1.00	1.00	1.00	
Support Rep, Part Time Academic Integrity	4169	7.00	4.00	4.00	4.00
Total Positions		68.06	68.86	73.61	67.36
APPROPRIATIONS					
Regular Salaries		3,949,619	4,248,852	4,434,520	4,124,226
Part-Time		82,345	52,080	52,080	68,640
Supplements	4190	3,875		4,500	
Overtime	4192	3,048	5,000	12,236	12,236
Advanced Degree	4194	17,264	19,000	19,000	26,500
Years of Service	4292				15,000
Communication Stipends	4374				17,821
Total Salaries		4,056,151	4,324,932	4,522,336	4,264,423
Medical	4231	652,191	612,996	645,022	598,371
FICA	4220	294,098	332,311	344,168	325,292
FRS	4210	461,435	525,072	541,818	528,404
Total Benefits		1,407,724	1,470,379	1,531,008	1,452,067
Personnel Costs		5,463,875	5,795,311	6,053,344	5,716,490
Recurring Expenses					
Unemployment Compensation	4250	265			
Professional & Technical Services	4310		5,500	71,764	60,236
Travel In-State	4332	348	10,980	10,671	12,671
Travel Out-State	4333		5,500	5,500	5,500
Rentals	4360				
Technology-Related Rentals	4369	274,139	409,080	416,427	409,080
Postage	4371	676	1,800	5,794	5,794
Communication Stipends	4379	18,681	19,440	19,440	

Student Support
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9120 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Other Purchased Services	4390		1,100	1,100	1,100
Other Tech Related Purchased Services	4399	107,519	190,751	190,751	120,000
Supplies	4510	365	6,271	5,978	3,933
Technology-Related Supplies	4519			293	293
Capitalized Computer Hardware	4643		5,830	5,810	
Non-Capitalized Computer Hardware	4644		2,170	2,190	190
Capitalized Software	4691		2,294	2,294	2,294
Dues And Fees	4730	400	5,848	5,848	5,600
Professional Staff Development					
Travel In-State	4332		15,212	20,371	19,371
Travel Out-State	4333	4,586	12,448	12,448	16,323
Rentals	4360		850	850	3,378
Technology-Related Rentals	4369				15,000
Postage	4371			6	6
Supplies	4510	392	1,000	1,350	3,350
Dues And Fees	4730	6,356	10,203	13,403	12,838
Operating Costs		413,727	706,277	792,288	696,957
TOTAL		\$ 5,877,602	\$ 6,501,588	\$ 6,845,632	\$ 6,413,447

Staff Development
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9140 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Director, Staff Development	4112	1.00	1.00	1.00	1.00
Manager, Professional Learning	4113	1.00	1.00	1.00	1.00
Technician, Program	4161	1.00			
Specialist, Learning Senior	4165		2.00		
Specialist, Training Senior	4165			2.00	2.00
Specialist, Professional Learning and Certification	4165		0.67		
Specialist, Training	4165	7.00	5.00	6.00	7.00
Total Positions		10.00	9.67	10.00	11.00
APPROPRIATIONS					
Regular Salaries		639,149	630,621	624,741	715,424
Supplements	4190			5,880	43,000
Overtime	4192		1,960	1,960	
Advanced Degree	4194	12,505	17,500	17,500	21,500
Total Salaries		651,654	650,081	650,081	779,924
Medical	4231	111,353	91,323	91,323	103,884
FICA	4220	47,005	49,723	49,723	59,664
FRS	4210	65,892	70,334	70,334	85,402
Total Benefits		224,250	211,380	211,380	248,950
Personnel Costs		875,904	861,461	861,461	1,028,874
Recurring Expenses					
Professional & Technical Services	4310	250	680	26,680	680
Travel In-State	4332		3,000	3,500	11,500
Travel Out-State	4333		500	500	500
Rentals	4360				
Technology-Related Rentals	4369	68,834	83,845	79,202	85,902
Postage	4371	399	335	735	1,035
Other Purchased Services	4390	32,079	35,000	35,000	35,000
Supplies	4510	5,587	12,320	9,920	15,620
Technology-Related Supplies	4519			1,300	300
Other Materials and Supplies	4590	37			
Non-Capitalized FFE	4642				
Non-Capitalized Computer Hardware	4644	834	2,600	100	2,600
Capitalized Software	4691		2,294	437	437
Dues And Fees	4730		750	750	15,250
Professional Staff Development					
Professional & Technical Services	4310				
Travel In-State	4332		2,000	5,500	9,450
Travel Out-State	4333		365	365	18,365
Rentals	4360				
Technology-Related Rentals	4369		850		850
Postage	4371	123	135	135	135
Other Purchased Services	4390				
Supplies	4510	1,752	800	800	35,159
Technology-Related Supplies	4519				
Other Materials & Supplies	4590				
Dues And Fees	4730	1,577	1,162	10,312	4,212
Operating Costs		111,472	146,636	175,236	236,995
TOTAL		\$ 987,376	\$ 1,008,097	\$ 1,036,697	\$ 1,265,869

Curriculum Development

Recommended Budget

Fiscal Year 2022-23

Cost Center: 9250 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Manager, Client Services	4113	1.00	1.00		
Manager, Course Service	4113			1.00	
Technician, Application	4161	3.00			
Senior Support Rep, Business Operations	4161	0.25	0.25	0.25	0.25
Analyst, Application Curriculum	4167			1.00	
Analyst, Application	4167	1.00	1.00		
Web Developer, Associate	4168			3.00	
Total Positions		5.25	2.25	5.25	0.25
APPROPRIATIONS					
Regular Salaries		219,729	159,278	233,280	13,058
Advanced Degree	4194	2,500	2,500	2,500	
Total Salaries		222,229	161,778	235,780	13,058
Medical	4231	57,027	21,250	21,250	2,360
FICA	4220	15,492	12,372	12,372	999
FRS	4210	22,517	17,503	17,503	1,430
Total Benefits		95,036	51,125	51,125	4,789
Personnel Costs		317,265	212,903	286,905	17,847
Recurring Expenses					
Professional & Technical Services	4310	1,875	6,000	5,575	
Travel In-State	4332		600	20	
Rentals	4360	2,341	6,599	5,105	5,105
Technology-Related Rentals	4369	167,414	201,097	206,403	219,964
Supplies	4510		150		
Professional Staff Development					
Travel In-State	4332		657		
Dues And Fees	4730	1,780	2,000		
Operating Costs		173,410	217,103	217,103	225,069
TOTAL		\$ 490,675	\$ 430,006	\$ 504,008	\$ 242,916

Procurement Services
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9310 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Sr. Dir., Procurement, Contracting, Inventory	4112	1.00	1.00	1.00	1.00
Sr. Manager, Solicitations, Inventory and Facilities	4113	1.00	1.00	1.00	1.00
Manager, Procurement and Contracting	4113		1.00	1.00	1.00
Buyer Support	4161	1.00			
Buyer	4161	1.00	2.00	2.00	2.00
Senior Technician, Inventory and Facilities	4161	1.00	1.00		
Assistant, Executive	4162			0.50	0.50
Senior Specialist, Solicitation	4165	1.00			
Specialist, Global Sales Agreement	4165		1.00		
Support Specialist, Procurement and Contracting	4165		1.00	1.00	1.00
Senior Specialist, Revenue Contract Agent & Liaison	4165			1.00	1.00
Senior Buyer	4167	2.00	2.00	2.00	2.00
Total Positions		8.00	10.00	9.50	9.50
APPROPRIATIONS					
Regular Salaries		528,965	654,930	656,562	677,476
Overtime	4192	3,058	1,200	1,200	
Advanced Degree	4194	2,500	2,500	2,500	5,000
Total Salaries		534,523	658,630	660,262	682,476
Medical	4231	58,118	94,467	93,151	89,718
FICA	4220	39,290	50,381	50,489	52,209
FRS	4210	64,154	89,448	89,637	95,912
Total Benefits		161,562	234,296	233,277	237,839
Personnel Costs		696,085	892,926	893,539	920,315
Recurring Expenses					
Professional & Technical Services	4310	26,925	53,823	42,669	
Travel In-State	4332	237	621	500	500
Travel Out-State	4333	385	1,400		
Repairs & Maintenance	4350	881	40,074		
Building Lease	4360	1,313,759	1,367,777	1,546,445	
Technology-Related Rentals	4369	22,725	22,500	22,500	25,000
Postage	4371	171	2,398	150	150
Supplies	4510	1,786	16,799	1,302	1,257
Capitalized FFE	4641		17,746		
Non-Capitalized FFE	4642	2,498	29,662	151	
Dues And Fees	4730		2,969	230	230
Professional Staff Development					
Travel In-State	4332		2,892	2,892	1,850
Travel Out-State	4333		1,071	1,071	2,113
Technology-Related Supplies	4519	177			
Dues And Fees	4730	3,722	5,892	5,892	5,892
Operating Costs		1,373,266	1,565,624	1,623,802	36,992
TOTAL		\$ 2,069,351	\$ 2,458,550	\$ 2,517,341	\$ 957,307

IT Operations
Recommended Budget
Fiscal Year 22-23
Cost Center: 9330 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Senior Director, Information Technology	4112	1.00	1.00	1.00	1.00
Director, IT Operations	4112	1.00	1.00	1.00	1.00
Senior Manager, Agile Delivery	4113			1.00	1.00
Senior Manager, Client Services	4113	1.00	1.00	1.00	1.00
Senior Manager, Software Development	4113			1.00	1.00
Senior Manager, Product Development	4113	1.00	1.00		
Senior Manager, Learning Mgmt/Content Del Prod Owner	4113	1.00	1.00	1.00	1.00
Senior Manager, Infrastructure Services	4113				1.00
Manager, Infrastructure Services	4113	1.00	1.00	1.00	
Manager, Learning Systems	4113	1.00	1.00	1.00	1.00
Manager, Quality Assurance	4113	2.00	2.00	2.00	2.00
Manager, Software Development	4113	2.00	2.00	2.00	2.00
Manager, Associate Information Technology	4113	2.00	2.00	1.00	1.00
Manager, Associate Infrastructure Services	4113			1.00	2.00
Manager, Associate Quality Assurance	4113	2.00	2.00	2.00	2.00
Technician, Application	4161	7.00	6.00	7.00	7.00
Technician, Associate Application	4161		1.00		
Assistant, Executive	4162	1.00	1.00	1.00	1.00
UX/UI Designer	4165		2.00		
Learning Systems User Experience/User Interface (UX/UI) Designer	4165	2.00		2.00	2.00
Learning Systems Software Developer - Production Support Specialist	4165	1.00			
Product Support Specialist	4165		1.00		
SCRUM Master	4165				6.00
Architect, Enterprise Data	4166	1.00	1.00	1.00	1.00
Architect, Software	4166	4.00	4.00	3.00	3.00
Architect, Software - Global	4166				0.50
Architect, Senior Software	4166			1.00	1.00
Engineer, Application	4166	2.00	2.00	2.00	2.00
Engineer, Desktop Team Lead	4166		1.00		
Engineer, Desktop	4166	4.00	3.00	4.00	4.00
Engineer, Security	4166		1.00	1.00	1.00
Engineer, Senior Systems	4166	1.00	1.00	1.00	1.00
Engineer, Systems	4166	5.00	4.00	4.00	5.00
Engineer, Quality Assurance - Learning Systems	4166			2.00	2.00
Engineer, Senior Quality Assurance - IT	4166			4.00	4.00
Engineer, Quality Assurance - IT	4166			15.00	15.00
Administrator, Security	4166	1.00	1.00	1.00	1.00
Administrator, Systems	4166	2.00	2.00	2.00	2.00
Analyst, Application Team Lead	4167		1.00		
Analyst, Application	4167	3.00	2.00	3.00	3.00
Analyst, Platform	4167	4.00	3.00	3.00	3.00
Analyst, Quality	4167	11.00	13.00		
Analyst, Quality Learning Systems	4167	4.00	4.00		
Analyst, Senior Platform	4167	2.00	3.00	4.00	4.00
Analyst, Associate Platform	4167	3.00	3.00	3.00	3.00
Analyst, Senior Quality	4167	4.00	4.00		
Administrator, Database	4168	3.00	3.00	3.00	3.00
Developer, Senior Software	4168	6.00	7.00	5.00	5.00
Developer, Senior Software Learning Systems	4168	1.00		1.00	1.00
Developer, Software	4168	15.00	15.00	18.00	18.00
Developer, Software Content Delivery	4168	0.50	0.50	0.50	0.50
Developer, Software Prod Support Specialist	4168	1.00	1.00		
Developer, Software Learning Systems	4168	5.00	5.00	5.00	5.00
Developer, Software Learning Syst/Prod Support Spec	4168		1.00	1.00	1.00
Developer, Associate Software	4168			2.00	2.00
Student Intern	4753		1.00	1.00	1.00
Total Positions		108.50	112.50	116.50	125.00
APPROPRIATIONS					
Regular Salaries		5,923,845	9,056,296	9,221,587	10,894,130
Supplements	4190	23,613	4,000	1,104,000	4,000
Overtime	4192	359	2,500	2,500	2,500
Advanced Degree	4194	12,629	12,500	12,500	15,000
Intern	4753		9,305	9,305	14,040
Total Salaries		5,960,446	9,084,601	10,349,892	10,929,670

IT Operations
Recommended Budget
Fiscal Year 22-23
Cost Center: 9330 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Medical	4231	803,014	1,052,969	1,062,414	1,171,056
FICA	4220	434,388	694,883	707,608	835,966
FRS	4210	620,037	1,007,830	1,025,635	1,225,523
Total Benefits		1,857,439	2,755,682	2,795,657	3,232,545
Personnel Costs		7,817,885	11,840,283	13,145,549	14,162,215
Recurring Expenses					
Professional & Technical Services	4310	263,566	82,826	338,164	245,000
Outsourced Hosting	4317	493,995	575,000	332,104	352,200
Travel In-State	4332	58	10,000	10,625	7,500
Travel Out-State	4333				
Computer Hardware Maintenance	4351	371,623	399,362	236,572	166,225
Technology-Related Repairs & Maint.	4359	18,181	25,000	25,301	15,000
Rentals	4360	10,258	20,000	16,099	3,000
Technology-Related Rentals	4369	3,174,165	4,206,965	4,650,811	5,087,802
Postage	4371	33,386	50,100	50,100	22,100
Internet	4373	146,036	13,284	23,332	10,100
Telephone & Other Data Comm Services	4379	170,533	262,576	308,632	311,108
Supplies	4510	1,190		1,000	500
Technology-Related Supplies	4519			5,000	5,000
Technology-Related Textbooks	4529			27	
Other Materials & Supplies	4590				
Capitalized Audio/Visual Materials	4621				
Non-Capitalized Audio/Visual Materials	4622				
Capitalized FFE	4641				
Non-Capitalized FFE	4642				
Cap Comp Hardware & Tech Related Infrast	4643	117,349	10,000	247,111	
Non-Capitalized Computer Hardware	4644	1,325,686	1,148,314	1,108,770	1,102,000
Dues And Fees	4730	5,420	5,000	5,500	1,000
Professional Staff Development					
Professional & Technical Services	4310				
Travel In-State	4332	53	7,125	6,500	5,000
Travel Out-State	4333		6,400	6,400	4,000
Supplies	4510	139	250	100	100
Technology-Related Supplies	4519			150	
Dues And Fees	4730	274,154	225,053	205,427	254,856
Operating Costs		6,405,792	7,047,255	7,577,725	7,592,491
TOTAL		\$ 14,223,677	\$ 18,887,538	\$ 20,723,274	\$ 21,754,706

Business Services
Recommended Budget - Discontinued in FY2022-23
Fiscal Year 2022-23
Cost Center: 9410 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Chief Financial Officer	4111		1.00		
Manager, Senior Benefits and Compensation	4113			1.00	
Manager, Compensation	4113			1.00	
Administrator, Entitlement Grant	4113			0.50	
Manager, Entitlement Grant	4113			0.35	
Assistant, Executive	4162		0.50		
Specialist, Senior Benefits	4165			1.00	
Specialist, Compensation	4165			1.00	
Analyst, Entitlement Grant Budget	4167			0.50	
Technician, Benefits	4161			1.00	
Total Positions		0.00	1.50	6.35	0.00
APPROPRIATIONS					
Regular Salaries		41	215,761	436,015	
Supplements	4190			2,000	
Overtime	4192				
Advanced Degree	4194			2,583	
Total Salaries		41	215,761	440,598	0
Medical	4231	96	14,167	45,838	
FICA	4220	3	16,505	32,942	
FRS	4210	146	57,906	57,307	
Total Benefits		245	88,578	136,087	0
Personnel Costs		286	304,339	576,685	0
Recurring Expenses					
Professional & Technical Services	4310			106,843	
Travel In-State	4332		200	3,914	
Travel Out-State	4333				
Technology-Related Rentals	4369			8,769	
Postage	4371		50	3,155	
Other Purchased Services	4390			109,764	
Other Technology-Related Purchased Services	4399			45,781	
Supplies	4510		1,880	4,099	
Technology-Related Supplies	4519			110	
Non-Cap Furniture, Fixtures & Equipment	4642				
Non-Cap Computer Hardware	4644		120	260	
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730			265	
Professional Staff Development					
Professional & Technical Services	4310			20,000	
Travel In-State	4332		1,766	2,145	
Travel Out-State	4333			1,878	
Technology-Related Rentals	4369			39,930	
Supplies	4510				
Dues And Fees	4730		1,000.00	2,501	
Operating Costs		0	5,016	349,414	0
TOTAL		\$ 286	\$ 309,355	\$ 926,099	\$ -

Financial Services
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9420 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Sr Director, Financial & Treasury Services	4112	1.00	1.00	1.00	1.00
Director, Finance	4112	1.00		1.00	1.00
Administrator, Entitlement Grant	4112				0.50
Senior Manager, Accounting	4113	1.00	1.00	1.00	1.00
Senior Manager, Benefits and Compensation	4113				1.00
Senior Manager, Payroll	4113	1.00	1.00	1.00	1.00
Senior Manager, FTE	4113	1.00			
Manager, Accounting	4113	1.00	1.00	1.00	1.00
Manager, Compensation	4113				1.00
Manager, Expense Management	4113	1.00	1.00	1.00	1.00
Manager, Entitlement Grant	4113				0.35
Senior Support Rep, Financial Services	4161		1.00		
Senior Technician, Expense Management	4161	1.00			1.00
Technician, Expense Management	4161		1.00	1.00	
Senior Technician, Payroll	4161	2.00	2.00	3.00	3.00
Assistant, Executive	4162			0.50	0.50
Administrator, Procurement Card	4165	1.00	1.00	1.00	1.00
Senior Administrator, Procurement Card	4165				1.00
Senior Specialist, Accounts Payable	4165	1.00	1.00	1.00	1.00
Senior Specialist, Expense Management	4165				1.00
Senior Specialist, Benefits	4165	1.00			1.00
Senior Specialist, Payroll	4165		1.00	1.00	1.00
Specialist, Accounting	4165	1.00	1.00	1.00	1.00
Specialist, Accounts Receivable Collections	4165			1.00	
Specialist, Compensation	4165				1.00
Specialist, Expense Management	4165	1.00	1.00	1.00	
Senior Support Specialist, Financial Services	4165	1.00		1.00	
Support Specialist, Accounts Payable	4165	1.00	1.00	1.00	1.00
Support Specialist, Accounts Receivable	4165	1.00	1.00	1.00	2.00
Support Specialist, Payroll	4165	1.00	1.00	1.00	1.00
Support Specialist, Financial	4165	0.50	0.50	0.50	0.50
Support Specialist, FL Scholarship Program	4165	2.00	2.00	2.00	2.00
Support Specialist, FTE	4165	1.00			
Analyst, FTE	4167	1.00			
Total Positions		23.50	19.50	23.00	28.35
APPROPRIATIONS					
Regular Salaries		1,459,795	1,305,552	1,328,572	1,936,661
Supplements	4190	3,250		563,857	
Overtime	4192	5,274	1,500	1,500	1,000
Advanced Degree	4194	2,251	2,500	4,375	10,875
Raise/Compensation Study					2,850,000
Total Salaries		1,470,570	1,309,552	1,898,304	4,798,536
Medical	4231	240,539	184,158	181,012	267,737
FICA	4220	106,754	100,169	100,059	148,986
FRS	4210	172,029	167,562	168,464	242,239
Total Benefits		519,322	451,889	449,535	658,962
Personnel Costs		1,989,892	1,761,441	2,347,839	5,457,498
Recurring Expenses					
Workers Comp	4240				35,468
Professional & Technical Services	4310	15,700	14,120	404,947	301,789
Travel In-State	4332		4,354	2,653	7,776
Rentals	4360				
Technology-Related Rentals	4369	899,892	1,273,286	1,688,422	1,708,970

Financial Services
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9420 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Postage	4371	18	280	280	3,519
Other Purchased Services	4390		320	320	101,625
Other Technology-Related Purchased Services	4399				72,578
Supplies	4510	1,519	3,726	1,446	7,092
Technology-Related Supplies	4519			1,394	1,067
Capitalized Computer Hardware	4642	108	108		
Non-Capitalized Computer Hardware	4644	245	300	1,186	2,140
Dues And Fees	4730	15,648	114,703	90,131	78,945
Bad Debt Expense	4820	9,838			
Professional Staff Development					
Professional & Technical Services	4310				20,000
Travel In-State	4332	15	3,825	3,825	4,770
Travel Out-State	4333			1,623	
Technology-Related Rentals	4369				
Dues And Fees	4730	674	14,550	9,907	13,571
Operating Costs		943,657	1,429,572	2,206,134	2,405,869
TOTAL		\$ 2,933,549	\$ 3,191,013	\$ 4,553,973	\$ 7,863,367

Budget Services
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9450 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Director, Finance	4112		1.00		
Senior Manager, Budget	4113	1.00	1.00	1.00	1.00
Manager, Budget	4113	1.00	1.00	1.00	1.00
Senior Manager, FTE	4113		1.00	1.00	1.00
Coordinator, Senior Budget and Compliance	4165				1.00
Coordinator, Budget and Compliance	4165	1.00	1.00	1.00	
Senior Analyst, Budget	4165	1.00	1.00	1.00	2.00
Specialist, FTE	4165				1.00
Support Specialist, FTE	4165		1.00	1.00	
Analyst, Budget	4167	1.00	1.00	1.00	
Analyst, FTE	4167		1.00	1.00	1.00
Total Positions		5.00	9.00	8.00	8.00
APPROPRIATIONS					
Regular Salaries		367,935	650,255	598,995	575,382
Supplements	4190				
Overtime	4192				
Advanced Degree	4194	2,500	2,500	2,500	2,500
Total Salaries		370,435	652,755	601,495	577,882
Medical	4231	32,305	84,996	66,152	75,552
FICA	4220	27,708	49,932	43,489	44,208
FRS	4210	37,236	70,622	62,502	63,278
Total Benefits		97,249	205,550	172,143	183,038
Personnel Costs		467,684	858,305	773,638	760,920
Recurring Expenses					
Professional & Technical Services	4310				
Travel In-State	4332		850	850	1,350
Travel Out-State	4333				
Technology-Related Rentals	4369	148	108	108	108
Postage	4371			16	
Other Purchased Services	4390		225	3	
Supplies	4510		353	343	359
Non-Cap Furniture, Fixtures & Equipment	4642				
Dues And Fees	4730	36,626			
Professional Staff Development					
Travel In-State	4332		2,855	2,855	2,855
Travel Out-State	4333		774	774	774
Technology-Related Rentals	4369				
Dues And Fees	4730	50	550	766	266
Operating Costs		36,824	5,715	5,715	5,712
TOTAL		\$ 504,508	\$ 864,020	\$ 779,353	\$ 766,632

Human Resources
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9520 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Director, Human Resources	4112				
Senior Director, Human Resources	4112	1.00	1.00	1.00	1.00
Director, Human Resources & Operations	4112		1.00	1.00	1.00
Assistant Director, Organizational Development	4112		1.00		
Senior Manager, Benefits and Compensation	4113		1.00		
Senior Manager, HR Compliance & HRIS	4113	1.00	1.00		
Senior Manager, HR Management Systems	4113			1.00	1.00
Senior Manager, Organizational Development	4113	1.00			
Senior Manager, Professional Standards	4113	1.00	1.00	1.00	1.00
Senior Manager, Records and Enterprise Risk Mgmt	4113	1.00	1.00		
Senior Manager, Talent Acquisition	4113	1.00	1.00	1.00	1.00
Manager, Benefits	4113	1.00			
Manager, Compensation	4113	1.00	1.00		
Manager, Internship Program	4113	1.00	1.00	1.00	1.00
Manager, Talent Acquisition	4113	1.00	1.00	1.00	1.00
Support Rep, Talent Acquisition	4161		1.00		
Technician, Compliance	4161	1.00	1.00		
Technician, Customer Care	4161			1.00	1.00
Technician, Talent Acquisition	4161	4.00	4.00		
Support Representative, Human Resources	4161				1.00
Support Representative, Records	4161	1.00			
Support Representative, Risk Management	4161	1.00			
Support Representative, Talent Acquisition	4161	1.00		1.00	
Assistant, Senior Executive	4162	1.00	0.75	0.75	0.75
Senior Coordinator, Talent Acquisition - TL	4165	1.00			
Coordinator, Human Resources & Operations	4165			1.00	1.00
Coordinator, Organizational Development	4165	1.00	1.00		
Coordinator, Talent Acquisition	4165		1.00	1.00	1.00
Senior Specialist, Benefits	4165	1.00	1.00		
Senior Specialist, Certification	4165	1.00	1.00		
Senior Specialist, HR Compliance	4165	1.00	1.00	1.00	1.00
Senior Specialist, Talent Acquisition	4165	1.00	1.00	2.00	4.00
Specialist, Compensation	4165	1.00	1.00		
Specialist, Internship and Outreach	4165	1.00			1.00
Specialist, Internship and Outreach Support	4165		1.00	1.00	
Specialist, Professional Standards	4165			1.00	1.00
Specialist, Professional Learning and Certification	4165		0.33		
Specialist, RMLO Risk Management	4165	1.00	1.00		
Specialist, Talent Acquisition	4165	3.00	3.00	2.00	
Specialist, Staffing	4165				1.00
Support Specialist, Compliance Management	4165	1.00	1.00		
Support Specialist, HR Compliance	4165			1.00	1.00
Support Specialist, Professional Standards	4165	1.00	1.00		
Support Specialist, Records	4165		1.00		
Support Specialist, Risk Management	4165		1.00		
Support Specialist, Talent Acquisition	4165			4.00	5.00
Analyst, Organizational Development	4167	1.00	1.00		
Analyst, Professional Learning	4167			1.00	
Senior Analyst, Professional Learning	4167				1.00
Senior Analyst, Human Resources Systems (HRIS)	4167			1.00	1.00
Intern, Student	4753			1.00	1.00
Total Positions		34.00	35.08	26.75	28.75

Human Resources
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9520 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
APPROPRIATIONS					
Regular Salaries		2,152,281	2,284,713	1,851,474	1,888,002
Supplements	4190	12,478	40,000	1,500	1,000
Overtime	4192	2,006	1,200	1,200	1,200
Advanced Degrees	4194	13,000	165,500	160,969	9,000
Interns	4753			2,187	14,040
Total Salaries		2,179,765	2,491,413	2,017,330	1,913,242
Medical	4231	354,117	331,295	262,460	262,070
FICA	4220	157,564	190,576	156,882	146,363
FRS	4210	246,159	295,731	248,463	239,934
Total Benefits		757,840	817,602	667,805	648,367
Personnel Costs		2,937,605	3,309,015	2,685,135	2,561,609
Recurring Expenses					
Workers Compensation	4240	14,713	35,000	35,468	
Unemployment Compensation	4250	54,484	104,500	92,474	92,474
Professional & Technical Services	4310	134,503	210,108	108,254	61,797
Liability Insurance	4320	283,100	403,720	218,038	
Travel In-State	4332		11,472	6,492	25,792
Travel Out-State	4333		9,125	15	11,515
Repairs & Maintenance	4350	17,162	27,593		
Rentals	4360				
Technology-Related Rentals	4369	111,110	178,876	82,407	22,303
Postage	4371	1,958	9,203	4,175	11,278
Other Purchased Services	4390	114,629	94,601	105,159	56,284
Other Technology-Related Purchased Services	4399	75,184	142,148	144,765	156,165
Supplies	4510	4,476	18,914	13,004	19,364
Technology-Related Supplies	4519			1,100	1,600
Capitalized FFE	4641				
Non-Capitalized FFE	4642	1,738	483	483	
Non-Capitalized Computer Hardware	4644				2,500
Dues And Fees	4730	27,752	37,350	29,674	43,074
Professional Staff Development					
Professional & Technical Services	4310				
Travel In-State	4332	338	13,370	9,620	9,620
Travel Out-State	4333		4,295	295	2,295
Technology-Related Rentals	4369				
Postage	4371				
Supplies	4510	20	150		
Dues And Fees	4730	11,597	24,823	21,973	32,973
Operating Costs		852,764	1,325,731	873,396	549,034
TOTAL		\$ 3,790,369	\$ 4,634,746	\$ 3,558,531	\$ 3,110,643

Marketing & Communications

Recommended Budget

Fiscal Year 2022-23

Cost Center: 9640 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Chief Strategy Officer	4111	1.00	1.00	1.00	1.00
Senior Director, Marketing & Communications	4112	1.00	0.32	0.32	0.32
Director, Communications	4112		0.12	0.12	0.60
Director, Marketing Creative	4112		0.24	0.24	0.24
Director, Digital Strategy	4112			0.50	0.50
Director, Florida Integrated Marketing	4112			0.96	0.96
Senior Manager, Marketing	4113	1.00	0.96		
Senior Manager, Digital Strategy	4113		0.36		
Communications Manager - National Growth	4113		0.25	0.25	0.50
Manager, Art	4113		0.41	0.41	0.41
Manager, Communications	4113	1.00	0.95	0.95	
Manager, Digital Marketing	4113				0.50
Senior Manager, Internal Communications	4113				0.95
Designer, UI/UX & Digital Experience Graphic	4165	1.00	0.35	0.35	0.35
Designer, Graphic	4165	2.00	0.90	0.90	0.90
Producer, Web Services	4165	1.00	0.53	0.53	0.53
Senior Specialist, Accounting & Budget	4165	0.40	0.40	0.40	0.40
Senior Specialist, Digital Media	4165	1.00	0.44		
Senior Specialist, Paid Media	4165			0.44	0.44
Specialist, Communications	4165	1.00	0.97	0.97	0.97
Specialist, Copywriter/Advertising	4165				0.50
Specialist, Digital Content	4165		0.42	0.42	0.60
Specialist, Email Marketing & CRM	4165	1.00	0.53	0.53	0.53
Specialist, HR Marketing	4165	1.00	0.95		
Specialist, Marketing	4165	2.00	1.71	1.71	2.00
Specialist, Marketing & Communications FLVS FT	4165	0.90	0.90	0.90	0.90
Specialist, Talent Acquisition Marketing	4165			0.95	0.95
Support Specialist, Social Media	4165		0.40	0.40	0.60
Analyst, Market Research	4167	1.00	0.50		
Analyst, Digital Platform	4167		0.42		
Total Positions		16.30	14.03	13.25	15.65
APPROPRIATIONS					
Regular Salaries		1,129,578	1,022,193	1,035,714	1,218,813
Advanced Degree	4194	12,377	13,700	13,700	12,350
Intern	4753	3,517			
Total Salaries		1,145,472	1,035,893	1,049,414	1,231,163
Medical	4231	140,670	132,493	132,493	147,799
FICA	4220	81,605	79,229	80,264	94,184
FRS	4210	159,007	144,007	145,471	172,933
Total Benefits		381,282	355,729	358,228	414,916
Personnel Costs		1,526,754	1,391,622	1,407,642	1,646,079
Recurring Expenses					
Professional & Technical Services	4310	516,430	695,697	1,477,347	1,541,232
Outsourced Hosting	4317	125	588	588	588
Travel In-State	4332	467	23,333	23,333	21,233
Travel Out-State	4333		4,500	3,505	10,000
Computer Hardware Maintenance	4351			289	
Rentals	4360			103	103
Technology-Related Rentals	4369	39,441	64,655	86,398	119,619
Postage	4371		750	3,950	3,950
Other Purchased Services	4390	949,539	2,163,260	1,013,397	991,141
Supplies	4510	257	3,387	3,000	3,378
Periodicals	4530			28	
Technology-Related Supplies	4519	90			

Marketing & Communications

Recommended Budget

Fiscal Year 2022-23

Cost Center: 9640 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Technology-Related Periodicals	4539			8,690	1,031
Other Materials & Supplies	4590			281	
Non-Capitalized Furniture, Fixtures & Equipment	4642		1,960		18,911
Cap Computer Hardware & Tech-Rel Infrastructure	4643			2,300	
Non-Capitalized Computer Hardware	4644	2,431		376	
Dues And Fees	4730	842	17,416	9,389	5,897
Professional Staff Development					
Professional & Technical Services	4310	2,000			
Travel In-State	4332			25	
Travel Out-State	4333	1,111		4,572	
Supplies	4510	64			
Dues And Fees	4730	3,703	14,000	10,398	15,000
Operating Costs		1,516,500	2,989,546	2,647,969	2,732,083
TOTAL		\$ 3,043,254	\$ 4,381,168	\$ 4,055,611	\$ 4,378,162

Customer Care
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9641 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Manager, Customer Care	4113	1.00	1.00	1.00	1.00
Representative, Customer Care	4161	3.00	4.00	2.00	2.00
Senior Technician, Customer Care	4161		1.00	1.00	2.00
Technician, Customer Care	4161	3.00	2.00	2.00	1.00
Total Positions		7.00	8.00	6.00	6.00
APPROPRIATIONS					
Regular Salaries		296,684	340,195	284,918	282,209
Overtime	4192	1,587	650	650	650
Advanced Degree	4194	2,500	5,000	5,000	5,000
Total Salaries		300,771	345,845	290,568	287,859
Medical	4231	31,208	75,552	59,703	56,665
FICA	4220	22,274	26,453	22,224	21,971
FRS	4210	30,197	37,416	31,435	31,449
Total Benefits		83,679	139,421	113,362	110,085
Personnel Costs		384,450	485,266	403,930	397,944
Recurring Expenses					
Professional & Technical Services	4310	16,128			
Travel In-State	4332		1,000	1,000	1,000
Rentals	4360	8,195	16,700	21,654	16,700
Technology-Related Rentals	4369	2,588	2,294	2,294	652,294
Postage	4371	9,319	17,367	17,367	17,367
Other Purchased Services	4390	2,400,068	3,038,854	3,036,973	3,036,973
Supplies	4510	1,320	4,733	4,030	4,030
Technology-Related Supplies	4519			703	703
Professional Staff Development					
Travel In-State	4332		500	500	500
Travel Out-State	4333				
Operating Costs		2,437,618	3,081,448	3,084,521	3,729,567
TOTAL		\$ 2,822,068	\$ 3,566,714	\$ 3,488,451	\$ 4,127,511

Blended Learning
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9710 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Director, Blended Learning	4112				0.90
Senior Manager, Blended Learning	4113	0.90	0.90	0.90	
Manager, Blended Learning	4113				2.00
Technician, Enrollment	4161				1.00
Specialist, Blended Learning	4165	5.00	5.00	5.00	2.80
Support Specialist, Blended Learning	4165	1.80	1.80	1.80	1.00
Total Positions		7.70	7.70	7.70	7.70
APPROPRIATIONS					
Regular Salaries		471,609	477,822	477,822	476,378
Overtime	4192	1,390			
Advanced Degree	4194	8,256	7,250	7,250	2,250
Total Salaries		481,255	485,072	485,072	478,628
Medical	4231	87,545	72,719	72,719	72,718
FICA	4220	34,301	37,105	37,105	36,615
FRS	4210	48,350	52,482	52,482	52,410
Total Benefits		170,196	162,306	162,306	161,743
Personnel Costs		651,451	647,378	647,378	640,371
Recurring Expenses					
Travel In-State	4332		28,273	28,273	33,000
Travel Out-State	4333				
Other Purchased Services	4390		4,934	4,934	3,207
Supplies	4510	185	1,100	1,043	1,100
Technology-Related Supplies	4519			57	
Professional Staff Development					
Travel In-State	4332		9,910	9,910	9,910
Travel Out-State	4333		4,632	4,632	4,531
Dues And Fees	4730		6,039	6,039	6,140
Operating Costs		185	54,888	54,888	57,888
TOTAL		\$ 651,636	\$ 702,266	\$ 702,266	\$ 698,259

Florida Services
Recommended Budget
Fiscal Year 2022-23
Cost Center: 9720 - Fund 100

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Director, Florida Services	4112	1.00	1.00	1.00	1.00
Manager, District Relations	4134	6.40	6.40	6.40	6.40
Senior Support Rep, Florida Services	4161				1.00
Support Rep, Florida Services	4161	1.00	1.00	1.00	
Total Positions		8.40	8.40	8.40	8.40
APPROPRIATIONS					
Regular Salaries		599,919	601,434	601,434	615,607
Supplements	4190		2,500	2,500	
Overtime	4192				
Advanced Degree	4194	10,400	10,400	10,400	10,400
Total Salaries		610,319	614,334	614,334	626,007
Medical	4231	84,144	79,331	79,331	79,328
FICA	4220	44,728	46,992	46,992	47,890
FRS	4210	61,374	66,465	66,465	68,548
Total Benefits		190,246	192,788	192,788	195,766
Personnel Costs		800,565	807,122	807,122	821,773
Recurring Expenses					
Professional & Technical Services	4310				
Travel In-State	4332	(7)	14,381	13,981	13,981
Travel Out-State	4333		380	380	380
Repairs & Maintenance	4350	345	3,400	2,000	8,000
Rentals	4360	3,216	15,000	31,400	21,400
Auto Lease	4363	40,036	60,000	60,000	64,000
Technology-Related Rentals	4369	300		372	600
Postage	4371	363	900	716	716
Other Purchased Services	4390	4,164	6,827	4,312	38,312
Supplies	4510	34,551	60,562	60,562	30,746
Periodicals	4530	50			
Technology-Related Supplies	4519			184	
Technology-Related Periodicals	4539			400	400
Non-Capitalized Computer Hardware	4644		627	627	627
Dues And Fees	4730	10,975	6,460	8,975	8,975
Professional Staff Development					
Travel In-State	4332		5,000	5,000	5,000
Travel Out-State	4333		1,327	955	955
Supplies	4510				
Technology-Related Rentals	4369		2,176	2,176	2,176
Dues And Fees	4730	(280)	824	824	824
Operating Costs		93,713	177,864	192,864	197,092
TOTAL		\$ 894,278	\$ 984,986	\$ 999,986	\$ 1,018,865

Instruction FLVS Full Time

Recommended Budget

Fiscal Year 21-22

Cost Center: Various - Fund 109

Description	Object	FY2020-21 Actual Results		FY2021-22 Adopted Budget		FY2021-22 Amended Budget		FY2022-23 Recommended Budget	
Instruction									
Instructor, K-5	4120	155.00	7,116,948	156.00	7,475,364	173.00	8,054,759	130.00	6,405,620
Instructor on Assignment** K-5	4120	10.00	524,521	13.00	741,000	9.00	969,000	10.00	585,220
Instructor, 6-12	4120	261.00	12,238,404	253.00	12,213,811	261.00	12,946,863	248.00	14,190,912
Instructor, Gifted	4120	7.00	125,915	7.00	335,168	4.00	372,294	8.00	434,048
Instructor, ESE	4120	3.00	130,796	3.00	171,000	13.00	386,552		746,325
Instructor, Resource ESE	4120	1.00	32,322	1.00	57,000	2.00	57,000	15.00	114,000
Instructor, Intervention	4120	8.00	419,790	7.00	421,912	11.00	723,885	10.00	606,260
Instructor, Resource	4120	13.00	486,413	17.00	828,614	16.00	747,948	15.00	747,945
Instructors - COVID Overage	4120								
Total Teachers		458.00	21,075,109	457.00	22,243,869	489.00	24,258,301	436.00	23,830,330
Instructor Salary Increase (State Mandate/Other)	4120				683,787		683,787		
AICE Bonus	4750				50,050		50,050		90,050
AP Bonus	4750		14,200		35,000		35,000		35,000
CAPE/CTE Bonus	4750		275				7,000		7,000
CAPE Bonus	4750								
CTE Bonus	4750				1,000				
Computer Science Bonus	4750				6,000				
Disaster Relief Payment	4750				13,000		13,000		
Advanced Degree	4194		250,569		258,858		256,358		354,886
Years of Service	4292								266,000
Communication Stipends	4374								660,870
Misc Bonus	4750						186		186
School Recognition Bonus	4750								
Supplements	4190		74,738		89,548		228,498		97,548
Total Salaries		458.00	21,414,891	457.00	23,381,112	489.00	25,532,180	436.00	25,341,870
Medical	4231		3,810,529		4,315,915		4,698,801		4,495,344
FICA	4220		1,593,145		1,783,413		1,942,019		1,938,647
FRS	4210		2,139,083		2,444,458		2,662,635		2,688,090
Total Benefits			7,542,757		8,543,786		9,303,455		9,122,081
Unemployment Compensation			217						
Professional & Technical Services	4310		853,845		6,500		1,174,371		1,032,300
Reserve for Growth									
Travel In-State	4332		1,410		9,567		5,553		5,553
Travel Out-State	4333		510		3,500		3,500		
Rentals	4360								
Technology-Related Rentals	4369		1,705,324		748,701		2,234,549		1,906,379
Repairs & Maintenance	4350								
Postage	4371		1,225		13,301		11,097		8,597
*Telephone and Other Data Communication Services	4379		602,475		616,928		673,789		
Other Purchased Services	4390		139,534		510,588		558,757		659,588
Supplies	4510		888		5,389		5,389		5,299
Technology-Related Supplies	4519								
Technology-Related Textbooks	4529		68,418		228,268		255,744		310,509
Periodicals	4530				250		250		250
Other Materials & Supplies	4590								
Capitalized Computer Hardware	4643								
Non-Capitalized Computer Hdwr	4644								
Non-Capitalized Software	4692				50		50		50
Dues And Fees			919		15,795		15,795		15,695
Total Operating Expenses			3,374,765		2,158,837		4,938,844		3,944,220
Contract Labor	4310		2,000		2,000		2,000		10,000
Travel In-State	4332		438		20,171		36,114		57,048
Travel Out-State	4333		1,129		4,506		5,186		5,186
Technology-Related Rentals	4369				22,846		775		10,775
Postage	4371		536		536		536		536
Supplies	4510		6,131		12,930		12,930		12,930
Rentals	4360								
Dues And Fees	4730				3,970		4,970		4,970
Total Staff Development			10,234		66,959		62,511		101,445
Total Instruction		458.00	32,342,647	457.00	34,150,694	489.00	39,836,990	436.00	38,509,616
Instructional Support									
Guidance Clerk									
Guidance Counselor	4131	13.00	796,739	13.00	807,708	13.00	807,708	13.00	825,536
School Psychologist	4131	2.00	137,695	2.00	137,693	2.00	137,693	2.00	126,679
Student Mental Health and Safety Administrator	4113	1.00	83,200						
Administrator, Mental Health and Student Services	4113			1.00	85,700	1.00	85,700	1.00	87,414
Mental Health Counselor	4131	2.00	101,472	2.00	120,000	2.00	120,000	2.00	123,204
Quality Assurance Instructor	4130	1.00	85,441	1.00	85,265	1.00	85,265		
Senior Specialist, Instructional Quality	4130							1.00	86,970
Registrar	4136	4.00	204,030	4.00	182,455	4.00	182,455	4.00	186,104
Registrar, Part-Time	4169						1.00	1.00	17,160
Technician, ESOL	4161							1.00	40,000
Specialist, Assessment & Accountability	4165	4.00	198,836	4.00	207,976	4.00	256,509	4.00	207,755
Specialist, Behavioral	4165						1.00	1.00	58,000
Specialist, Training	4165	2.00	115,530	2.00	114,382	1.00	55,992	1.00	55,000
Specialist, Response to Intervention	4130	1.00	62,802	1.00	58,240	2.00	109,240	2.00	111,815

Instruction FLVS Full Time
Recommended Budget
Fiscal Year 21-22
Cost Center: Various - Fund 109

Description	Object	FY2020-21 Actual Results		FY2021-22 Adopted Budget		FY2021-22 Amended Budget		FY2022-23 Recommended Budget	
Specialist, Exceptional Student Education	4165					1.00		1.00	57,500
Support Specialist, District ESE	4165	1.00	52,509	1.00	52,509	1.00	52,509	1.00	53,559
Coordinator, 504	4165	4.00	201,468	3.00	169,764	4.00	230,042	4.00	230,042
District Literacy Coach	4138	0.50	29,008						
Coordinator, ELL	4165	1.00	42,000	1.35	74,305				
Coordinator, ESE	4165	3.00	134,655	5.00	271,500	8.00	291,618	8.00	435,040
Coordinator, ESE - SLI	4165	1.00	39,617			1.00	56,100	1.00	56,100
Coordinator, ESOL	4165					1.50	135,008	3.50	186,000
Coordinator, Gifted	4165	5.00	227,560	5.00	268,120	6.00	350,394	6.00	327,864
Senior Specialist, Training	4165					1.00	60,690	1.00	60,690
Support Specialist, Customer Care	4165	1.00	45,693	1.00	52,000	1.00	52,000	1.00	53,040
Senior Technician, ESE	4161								
Senior Technician, Budget and Compliance	4161			0.50	21,750		4,119		
Senior Technician, Customer Care	4161		5,690						
Technician, Customer Care	4161								
Senior Technician, Entitlement Grant	4161						214		
Technician, Enrollment & Assessment	4161	16.00	575,926	15.90	595,494	16.90	636,723	17.00	638,778
Technician, Entitlement Grant	4161	1.00	36,899						
Coordinator, Entitlement Grant	4130			0.35	17,557		17,557		
Analyst, Entitlement Grant Budget	4167						19,286		
Supplement	4190		375				2,500		
Overtime	4192		39,296		4,450		26,537		26,537
Advanced Degree	4194		54,228		61,900		60,750		70,250
Years of Service	4292								12,000
Communication Stipends	4374								27,541
Total Salaries		63.50	3,270,669	63.10	3,388,768	73.40	3,836,609	76.50	4,160,578
Medical	4231		555,269		595,910		668,594		713,022
FICA	4220		230,113		261,313		299,552		318,284
FRS	4210		318,755		366,619		420,701		452,568
Total Benefits			1,104,137		1,223,842		1,388,847		1,483,874
Professional & Technical Services	4310				989,800				7,500
Travel In-State	4332		812		6,103		7,417		9,183
Rentals	4360								
Technology-Related Rentals	4369								
Postage	4371		1,178		2,977		3,106		8,306
*Telephone and Other Data Communication Services	4379		26,594		27,540		27,540		
Other Purchased Services	4390								
Supplies	4510		1,289		3,418		3,087		7,587
Technology-Related Supplies	4519						267		267
Other materials & Supplies	4590		(248)				319		319
Capitalized Computer Hardware	4643						10,425		
Non-Capitalized Computer Hardware	4644				307		307		307
Dues & Fees	4730		50		2,000		2,227		2,227
Total Operating Expenses			29,675		1,032,145		54,695		35,696
Professional & Technical Services	4310								
Travel In-State	4332								
Travel Out of State	4333								
Technology-Related Rentals	4369								
Postage	4371								
Supplies	4510								
Dues & Fees	4730								
Total Staff Development			0		0		0		0
Total Instructional Support		63.50	\$ 4,404,481	63.10	\$ 5,644,755	73.40	5,280,151	76.50	5,680,148
School Administration									
Exec Dir, Analysis, Assessment & Accountability	4112								
Sr Dir, Analysis, Assessment & Accountability	4112	0.30	53,812	0.30	43,112	0.30	44,400	0.30	45,288
Senior Director, FT Instruction	4112							1.00	
Director, Instruction	4112	2.00	156,265	2.00	214,920	2.00	214,920	2.00	215,330
Director, District ESE	4112	1.00	98,108	1.00	98,108	1.00	98,108		100,070
Principal	4114	3.00	290,767	3.00	287,042	4.00	292,783	3.00	257,668
Assistant Principal	4114	13.00	1,035,064	18.00	1,467,249	18.00	1,410,508	17.00	1,360,433
Administrator, Full Time School Operations	4113	1.00	91,088	1.00	91,088	1.00	91,088	1.00	92,910
Sr Manager, Evaluation & Measurement	4113	0.70	72,256	0.70	69,643	0.70	69,643	0.70	71,036
Sr Manager, District Assessment	4113	0.10	9,239	0.10	9,239	0.10	9,239	0.10	9,424
Administrator, ESE and Student Services	4113			2.00	154,697	2.00	154,697	2.00	157,792
Sr Manager, ESE and Student Services	4113	1.00	81,993						
Manager, Assessment	4113	1.00	77,292						
Manager, Enrollment & Assessment	4113	1.00	72,025	2.00	130,000	2.00	130,000	2.00	132,600
Manager, ESE	4113	6.00	340,609	6.00	376,520	9.00	356,155	9.00	560,510
Manager, ESE SLP	4113					1.00	66,300	1.00	66,300
Manager, ESOL	4113					1.00	11,985	1.00	63,000
Manager, Gifted	4113			1.00	60,000	1.00	60,180	1.00	60,180
Administrator, Entitlement Grant	4113			0.50	40,560		40,560		
Coordinator, Accelerated Programs	4165			1.00	63,988	1.00	63,988	1.00	65,696
Specialist, FT Marketing & Communications	4165	0.10	6,156	0.10	5,937	0.10	5,937	0.10	6,056
Assistant, Senior Administrative	4162	1.00	32,216	1.00	34,283	1.00	34,283	1.00	34,969
Supplement	4190		1,200				1,000		
Advanced Degree	4194		17,440		14,250		16,250		10,500
Years of Service	4292								2,000
Communication Stipends	4374								40,425
Disaster Relief Bonus	4750				13,000		13,000		
Overtime	4192		1,002				4,750		4,750
Total Salaries		31.20	2,436,532	39.70	3,173,636	45.20	3,189,774	43.20	3,356,937

Instruction FLVS Full Time
 Recommended Budget
 Fiscal Year 21-22
 Cost Center: Various - Fund 109

Description	Object	FY2020-21 Actual Results		FY2021-22 Adopted Budget		FY2021-22 Amended Budget		FY2022-23 Recommended Budget	
Medical	4231		359,609		374,924		367,709		400,897
FICA	4220		186,544		246,143		243,207		256,805
FRS	4210		255,535		349,796		345,646		372,030
Total Benefits			801,688		970,863		956,562		1,029,732
Professional & Technical Services	4310		5,700		19,870		18,615		18,615
Travel In-State	4332		4,160		13,172		13,054		12,727
Travel Out-State	4333				1,974		1,974		1,974
Rentals	4360		19,456		65,000		25,649		23,998
Technology-Related Rentals	4369		9,879		3,200		7,100		43,900
Postage	4371		3,587		1,548		2,765		2,765
*Telephone and Other Data Communication Services	4379		33,440		44,100		44,100		
Other Purchased Services	4390		225,247		276,547		298,547		294,547
Supplies	4510		1,194		7,155		28,710		28,710
Technology-Related Supplies	4519								
Capitalized Computer Hardware	4643				25,880				
Non-Capitalized Computer Hardware	4644		(3)						
Non-Capitalized Software	4692								
Dues And Fees	4730		7,826		11,284		21,240		21,240
Total Operating Expenses			310,486		469,730		461,754		448,476
Travel In-State	4332		419		20,599		19,419		22,029
Travel Out-State	4333		2,733		6,340		6,340		6,340
Technology-Related Rentals	4369						5,000		5,000
Other Technology-Related Purchased Services	4399								
Supplies	4510		669		669		669		669
Dues And Fees	4730		4,963		9,012		8,012		8,012
Total Staff Development			8,784		36,620		39,440		42,050
Total School Administration		31.20	3,557,490	39.70	4,650,849	45.20	4,647,530	43.20	4,877,195
Transfer to General Fund					0		0		0
School Total		552.70	\$ 40,304,618	559.80	\$ 44,446,298	607.60	\$ 49,764,671	555.70	\$ 49,066,959

*Communication Stipend and Telephone and Other Data Communication Services in historical data were combined in 4379. In FY23, Communication Stipends have now been broken out into 4374.

Operating Development Fund
Recommended Budget
Fiscal Year 2022-23
Cost Center: Various - Fund 123

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Sr Manager, Budget & Program	4113				0.20
Manager, Budget & Program	4113	0.20	0.20	0.20	
Manager, Instructional	4113				1.00
Subject Matter Expert on Assignment	4133			1.00	1.00
Technician, Enrollment & Assessment	4161				1.00
Specialist, Enrollment & Assessment	4165				1.00
Total Positions		0.20	0.20	1.20	4.20
APPROPRIATIONS					
Regular Salaries		18,056	18,056	114,589	266,767
Provision for Salary Improvements	4190				
Supplements	4190				
Advanced Degree	4194				
Total Salaries		18,056	18,056	114,589	266,767
Medical	4231	2,688	1,890	11,333	39,664
FICA	4220	1,322	1,381	8,738	20,408
FRS	4210	1,806	1,953	12,359	29,211
Total Benefits		5,816	5,224	32,430	89,283
Personnel Costs		23,872	23,280	147,019	356,050
Other Expenses					
Professional & Technical Services	4310	4,247,408	7,013,120	8,196,636	3,576,092
Florida Advocacy	4310				
Travel In-State	4332				
Travel Out-State	4333				
Rentals	4360				
Technology-Related Rentals	4369		2,225,000	2,375,000	150,000
Postage	4371				
Communication Stipend	4379			1,620	
Other Purchased Services	4390				
Supplies	4510	9,100		37,402	
Capitalized Computer Hardware	4643		2,000,000	2,000,000	
Non-Capitalized Computer Hardware	4644				
Dues And Fees	4730		262,170	262,170	
Professional Staff Development					
Professional In-Service Learning Event:					
- Professional & Technical Services	4310	250		18,470	
- Travel In-State	4332		498,770	399,075	699,550
- Travel Out-State	4333		20,500	20,500	481,580
- Rentals	4360	50,000		9,495	
- Technology-Related Rentals	4369		275,000	286,000	375,000
- Postage	4371			2,050	1,000
- Other Purchased Services	4390		15,000	75,000	318,500
- Supplies	4510	868	56,000	54,346	6,200
- Technology-Related Supplies	4519			334	
- Other Materials & Supplies	4590				
Operating Costs		4,307,626	12,365,560	13,738,098	5,607,922
TOTAL		\$ 4,331,498	\$ 12,388,840	\$ 13,885,117	\$ 5,963,972

Curriculum Course Development

Recommended Budget

Fiscal Year 2022-23

Cost Center: Various - Fund 791

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Senior Director, Curriculum Development	4112	1.00	1.00	1.00	
Director, Project Services	4112				0.70
Senior Manager, Curriculum Development	4113		1.00	2.00	
Senior Manager, Elementary Products	4113	1.00	1.00	1.00	
Senior Manager, Product Design & Development	4113	1.00	1.00		
Senior Manager, Project	4113		1.70	1.70	
Senior Manager, Project Services	4113				1.70
Senior Manager, Digital Publishing	4113	2.00	2.00	2.00	
Manager, Creative Services	4113	1.00	1.00	1.00	1.00
Manager, Client Technical Support	4113	1.00			
Manager, Course Services	4113				1.00
Manager, Curriculum	4113	5.00	6.00	6.00	7.00
Manager, Curriculum Social Studies	4113	1.00	1.00	1.00	1.00
Manager, Curriculum Math	4113	1.00	1.00	1.00	1.00
Manager, Curriculum Quality Management	4113	1.00	1.00	1.00	1.00
Manager, Instructional Design	4113		1.00	1.00	1.00
Manager, Product	4113				0.30
Manager, Project (EPMO)	4113	3.90	5.40	5.40	3.85
Manager, Project (GS)	4113	1.00			
Manager, Web Development	4113	1.00	1.00	1.00	1.00
Coordinator, Project	4113				2.10
Senior Specialist, Curriculum	4132				5.00
Specialist, Curriculum	4132	27.00	27.00	27.00	26.57
Curriculum Subject Matter Expert	4133	3.00	29.00	3.00	3.00
Content Writer, Subject Matter Expert	4133	5.00	5.00	4.00	4.00
Content Writer, Curriculum	4137	3.00	3.00	2.00	2.00
Subject Matter Expert on Assignment	4137	26.00		40.00	39.57
Writer, Engagement	4137	4.00	4.00	4.00	3.89
Technician, Development	4161	1.00			
Assistant, Executive	4162	1.00	1.00	1.00	1.00
Coordinator, Career & Technical Education	4165	1.00	1.00	1.00	1.00
Designer, Interactive	4165	4.00	4.00	4.00	4.92
Psychometrician	4165	0.50	0.50	0.50	0.50
Senior Producer, Video	4165				1.00
Senior Specialist, Instructional Design	4165				1.00
Senior Specialist, Web Development	4165				2.00
Specialist, Client Support	4165	3.00			
Specialist, Global Product Support	4165				0.60
Specialist, Instructional Design	4165	9.00	10.00	10.00	10.71
Specialist, Quality Assurance	4165	2.00	2.00	2.00	1.88
Specialist, Media	4165	1.00	1.00	1.00	1.00
Specialist, Migration	4165	1.00	1.00	1.00	1.00
Architect, Innovation	4165	2.00	2.00	2.00	2.00
Analyst, Curriculum Quality	4167	2.00	2.00	2.00	4.00
Analyst, Application - Curriculum	4167				1.00
Developer, Associate Web	4168		3.00		3.00
Developer, Web, Curriculum Development	4168			1.00	1.00
Senior Developer, Software	4168				1.00
Developer, Software	4168		1.00	1.00	3.00
Developer, Web	4168	11.00	11.00	10.00	9.81
Developer, Web (GS)	4168	1.00			
Intern, Student	4753				2.00
Total Positions		128.40	132.60	141.60	160.10
APPROPRIATIONS					
Regular Salaries		7,695,648	8,671,504	9,006,866	10,636,306
Supplements	4190	20,706		48,115	
Advanced Degree	4194	98,622	102,500	105,000	119,900
Years of Service	4292				34,570
Communication Stipends	4374				67,346
Raise/Compensation Study					722,000
Total Salaries		7,814,976	8,774,004	9,159,981	11,580,122

Curriculum Course Development

Recommended Budget

Fiscal Year 2022-23

Cost Center: Various - Fund 791

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Medical	4231	1,369,283	1,252,272	1,261,108	1,493,096
FICA	4220	564,577	675,347	690,234	830,646
FRS	4210	809,281	975,667	996,331	1,178,515
Total Benefits		2,743,141	2,903,286	2,947,673	3,502,257
Personnel Costs		10,558,117	11,677,290	12,107,654	15,082,379
Other Expenses					
Workers Compensation	4240	9			
Unemployment Compensation	4250	398			
Professional & Technical Services	4310	1,169,884	2,823,671	6,100,582	2,407,068
Travel In-State	4332	3,445	28,723	37,665	31,255
Travel Out-State	4333	2,018	12,731	13,811	11,249
Rentals	4360			3,879	
Technology-Related Rentals	4369	4,171	15,230	73,383	37,950
Postage	4371	114	5,050	6,943	7,050
Communication Stipend	4379	43,997	55,080	63,988	
Other Purchased Services	4390	14,243	77,737	169,680	186,000
Other Technology - Related Purchased Svcs	4399	222			
Supplies	4510	1,987	8,110	10,044	8,567
Technology-Related Supplies	4519	92		197	197
Technology-Related Textbooks	4529	1,522	24	24	24
Periodicals	4530	40			
Technology-Related Periodicals	4539			80	80
Other Materials & Supplies	4590				
Non-Capitalized Computer Hardware	4644	327	56	545	275
Dues And Fees	4730	13,387	114,454	35,984	16,799
Indirect Cost	4792	697,467	722,642	722,642	775,674
Professional Staff Development					
Travel In-State	4332	192	13,149	26,509	23,534
Travel Out-State	4333	519	10,242	13,687	14,513
Technology-Related Rentals	4369				12,500
Other Purchased Services	4390		27	27	27
Supplies	4510	709	826	826	826
Technology-Related Supplies	4519				
Dues And Fees	4730	5,293	37,902	38,426	46,626
Operating Costs		1,960,036	3,925,654	7,318,922	3,580,214
TOTAL		\$ 12,518,153	\$ 15,602,944	\$ 19,426,576	\$ 18,662,593

FlexPoint Education Cloud

Recommended Budget

Fiscal Year 2022-23

Cost Center: Various - Fund 921

Description	Object	FY202-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Senior Director of Partner Services, Global	4112	1.00	1.00	1.00	
Senior Director, Marketing & Communications	4112		0.68	0.68	0.68
Director, Global Support	4112	1.00	1.00	1.00	
Director, Global Sales	4112	0.95		0.95	0.95
Director, Global Operations	4112	1.00		1.00	1.00
Director, Communications	4112	1.00	0.88	0.88	0.40
Director, Creative Marketing	4112	1.00		0.76	
Director, Data Analytics	4112				1.00
Director, Digital Strategy	4112			0.50	0.50
Director, Florida Integrated Marketing	4112				0.04
Director, Operations	4112		1.00		
Director, Marketing	4112	1.00	1.00		1.00
Director, Marketing Creative	4112		0.76		0.76
Director, National Marketing	4112			1.00	
Director, Sales	4112		0.95		
Director, Strategic Growth	4112				0.50
Senior Manager, Digital Strategy	4113	1.00	0.64		
Senior Manager, FlexPoint Sales, Services and Support	4113			1.00	1.00
Senior Manager, Internal Communications	4113				0.05
Senior Manager, Marketing	4113		0.04	0.04	
Senior Manager, Project	4113				0.80
Senior Manager, Sales Operations	4113	1.00	1.00	1.00	1.00
Account Manager, FlexPoint - Customer Success	4113				2.85
Account Manager, Customer Success	4113				1.90
Account Manager, FLVS Global	4113				0.95
Account Manager, Sales	4113	13.30	12.35	10.45	9.50
Manager, Art	4113	1.00	0.59	0.59	0.59
Manager, Business Operations	4113	1.00	1.00	1.00	1.00
Manager, Business Development	4113			1.00	1.00
Manager, Client Technical Support	4113		1.00	1.00	1.00
Manager, Communications	4113		0.05	0.05	
Manager, Communications National Growth	4113	1.00	0.75	0.75	0.50
Manager, Conferences & Events	4113			1.00	1.00
Manager, Customer Success	4113		2.85		
Manager, Customer Success Account Manager	4113			4.75	
Manager, Digital Marketing	4113				0.50
Manager, eSolutions	4113	1.00			
Manager, Global Community	4113			1.00	
Manager, Global Customer Care	4113	1.00	1.00		
Manager, Global Proposal	4113		1.00	1.00	1.00
Manager, Implementation	4113		8.00	8.00	8.00
Manager, Marketing	4113	1.00	1.00	1.00	1.00
Manager, National Implementation	4113		1.00		
Manager, Product	4113	1.00	1.00	1.00	0.70
Manager, Project (EPMO)	4113		0.80	1.80	1.00
Manager, Sales	4113	2.00	2.00	1.00	1.00
Manager, Sales Operations	4113	1.00	1.00		
Manager, FlexPoint Sales Support	4113				1.00
Owner, Product	4113				4.00
Senior Support Rep, Business Operations	4161	0.50	0.50	0.50	0.50
Senior Support Rep, FlexPoint Global School	4161				0.75
Support Rep, Business Operations	4161	2.00	2.00	1.00	1.00
Support Rep, Sales Operations	4161			1.00	1.00
Assistant, Executive	4162	1.00	1.00	0.50	0.50
Coordinator, Global Sales Event Logistics Coordinator	4165		1.00		
Senior Specialist, Client Support	4165		1.00		
Senior Specialist, Digital Media	4165		0.56		
Specialist, Advocacy	4165				1.00

FlexPoint Education Cloud
Recommended Budget
Fiscal Year 2022-23
Cost Center: Various - Fund 921

Description	Object	FY202-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Specialist, Business Development	4165	1.00	1.00	1.00	1.00
Specialist, Client Support	4165		2.00	3.00	3.00
Specialist, Communications	4165		0.03	0.03	0.03
Specialist, Copywriter/ Advertising	4165			0.50	0.50
Specialist, Digital Content	4165	1.00	0.58	0.58	0.40
Specialist, Email Marketing & CRM	4165		0.47	0.47	0.47
Specialist, eSolutions	4165	6.00			
Specialist, FlexPoint Sales Support Specialist	4165				1.00
Specialist, Global Product	4165	1.00	1.00	2.00	1.40
Specialist, HR Marketing	4165		0.05		
Specialist, Marketing	4165		0.29	0.29	
Specialist, National Marketing	4165				1.00
Specialist, Talent Acquisition Marketing	4165			0.05	0.05
Senior Specialist, Paid Media	4165			0.56	0.56
Support Specialist, Sales Operations	4165	1.00	1.00	1.00	1.00
Support Specialist, Social Media	4165	1.00	0.60	0.60	0.40
Coordinator, Global Proposal	4165	2.00	1.00		
Designer, Graphic	4165		1.10	1.10	1.10
Designer, User Experience/User Interface (UX/UI)	4165		0.65	0.65	0.65
Producer, Web	4165		0.47	0.47	0.47
Architect, Software Global	4166	1.00	1.00	1.00	0.50
Analyst, Data	4167	1.00	0.80	0.80	0.80
Analyst, Digital Platform	4167	1.00	0.58		
Analyst, Market Research	4167		0.50		
Analyst, Global Salesforce Administrator	4167	1.00	1.00		
Analyst, FlexPoint Salesforce Administrator	4167			1.00	1.00
Developer, Software Content Delivery	4168	0.50	0.50	0.50	0.50
Intern, Student	4750				1.00
Total Positions		53.25	65.02	63.80	69.75
APPROPRIATIONS					
Regular Salaries		3,103,257	4,891,158	4,937,881	6,246,761
Supplements	4190	28,350	78,900	172,744	153,000
Overtime	4192	654		221	
Advanced Degree	4194	45,427	54,050	54,050	40,775
Bonus	4750	30,000		110,885	50,885
Student Intern	4753	3,517			
Raise/Compensation Study					114,000
Employee Sales Commission	4754	1,292,998	1,720,000	1,594,899	1,571,349
Total Salaries		4,504,203	6,744,108	6,870,680	8,176,770
Medical	4231	423,473	614,035	619,073	658,719
FICA	4220	315,935	515,875	520,737	614,857
FRS	4210	349,126	585,856	592,732	720,380
Total Benefits		1,088,534	1,715,766	1,732,542	1,993,956
Personnel Costs		5,592,737	8,459,874	8,603,222	10,170,726
Recurring Expenses					
Unemployment Compensation	4250	660			
Professional & Technical Services	4310	558,554	4,130,614	4,380,666	3,429,268
Outsourced Host	4317	14,250	85,000	90,000	90,000
Insurance	4320	10,000	10,000	10,000	10,000
Travel In-State	4332	9,367	95,100	87,886	96,048
Travel Out-State	4333	31,348	392,500	380,147	434,919
Computer Hardware Maintenance	4351			1,170	
Rentals	4360	18,010	267,000	95,267	145,350
Technology-Related Rentals	4369	3,294,504	4,711,119	4,380,571	3,839,260

FlexPoint Education Cloud

Recommended Budget

Fiscal Year 2022-23

Cost Center: Various - Fund 921

Description	Object	FY202-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
Postage	4371	759	22,500	33,500	22,500
Other Purchased Services	4390	60,935	597,925	878,209	612,940
Other Technology-Related Purchased Services	4399	785		895	895
Supplies	4510	2,903	21,000	28,310	15,391
Technology-Related Supplies	4519			302	302
Technology-Related Textbooks	4529	720,126	925,750	925,812	676,750
Periodicals	4530	215		180	180
Technology-Related Periodicals	4539		180	180	180
Other Materials & Supplies	4590	991		1,167	1,167
Capitalized Computer Hardware	4643	1,704	6,000	10,277	2,865
Non-Capitalized Computer Hdwr	4644	464	10,000	4,588	4,000
Capitalized Software	4691				
Non-Capitalized Software	4692	799	1,500	1,500	1,500
Dues And Fees	4730	88,181	161,809	228,948	363,360
Indirect Cost Charge	4792	316,104	347,150	347,150	349,440
Bad Debt Expense	4820	567			
Professional Staff Development					
Travel In-State	4332		20,000	20,407	20,823
Travel Out-State	4333	2,449	11,000	14,569	19,428
Postage	4371				
Other Purchased Services	4390				
Supplies	4510				
Dues And Fees	4730	1,875	8,400	8,400	27,129
Operating Costs		5,135,550	11,824,547	11,930,101	10,163,695
Transfers Out	4970	0	8,000,000	8,000,000	7,680,633
TOTAL		\$ 10,728,287	\$ 28,284,421	\$ 28,533,323	\$ 28,015,054

FLVS Global School
Recommended Budget
Fiscal Year 2022-23
Fund 922 - Various

Description	Object	FY2020-21 Actual Results		FY2021-22 Adopted Budget		FY2021-22 Amended Budget		FY2022-23 Recommended Budget	
Instruction									
Instructor	4120	22.00	1,149,404	24.00	1,415,880	24.00	1,415,880	25.00	1,437,475
Instructor - PT	4129	3.00	21,467	3.00	40,062	3.00	40,062	3.00	46,800
Instructor on Assignment	4120	2.00	73,832	2.00	114,702	2.00	114,702	2.00	116,998
Instructor, Quality Assurance	4130	0.25	16,343	0.25	16,342	0.25	16,342		
Senior Specialist, Instructional Quality	4130							0.25	16,669
Total Teachers		27.25	1,261,046	29.25	1,586,986	29.25	1,586,986	30.25	1,617,942
Supplement	4190		408,045		326,000		1,100,809		519,831
Advanced Degree	4194		18,219		20,000		20,000		20,000
Years of Service	4292								33,000
Communication Stipends	4374								42,408
Disaster Relief Payment	4750				21,000		21,000		
Employee Sales Commission	4754				69,972		65,000		
Total Salaries		27.25	1,687,310	29.25	2,023,958	29.25	2,793,795	30.25	2,233,181
Medical	4231		262,697		247,907		247,905		257,349
FICA	4220		124,392		152,968		216,173		131,071
FRS	4210		171,852		209,147		291,512		182,968
Total Benefits			558,941		610,022		755,590		571,388
Workers Compensation	4240		406						
Unemployment Compensation	4250		1,129						
Travel Out-State	4333				15,000		14,674		3,674
Rentals	4360		1,394						
Technology-Related Rentals	4369		21,612		153,800		124,715		148,775
Postage	4371		48		250		250		250
*Telephone and Other Data Communication Services	4379		34,699		45,648		45,648		
Other Purchased Services	4390		286		3,500		3,500		3,500
Supplies	4510				500		500		500
Technology-Related Textbooks	4529		14,148		23,500		23,500		36,500
Dues & Fees	4730		1,999		23,200		26,230		26,080
Total Operating Expenses			75,721		265,398		239,017		219,279
Travel In-State	4332				12,200		12,200		10,200
Dues And Fees	4730		3,044				30		30
Total Staff Development			3,044		12,200		12,230		10,230
Total Instruction		27.25	2,325,016	29.25	2,911,578	29.25	3,800,632	30.25	3,034,078
School Administration									
Director, Instruction	4112	0.05	4,928	0.05	4,905	0.05	5,096	0.05	5,198
Director, Global Sales	4112	0.05	2,348	0.05	4,825	0.05	5,100	0.05	6,344
Manager, Client Operations	4113	1.00	58,757	1.00	70,000	1.00	71,400	1.00	71,400
Manager, Customer Success	4113			0.15	11,265				
Account Manager, Customer Success	4113							0.10	7,767
Account Manager, FlexPoint - Customer Success	4113					0.25	18,981	0.15	11,213
Account Manager, FLVS Global	4113	0.70						0.05	4,750
Account Manager, Sales	4113		41,135	0.65	54,166	0.55	46,450	0.50	73,175
Representative, Client Support	4161		122,672	3.00	122,321	3.00	124,767	3.00	124,767
Representative, Customer Care	4161			1.00	40,000	1.00	36,154	1.00	39,780
Senior Representative, FlexPoint Global School Support	4161	3.00						0.25	24,879
Specialist, ESE Global School	4165							1.00	55,000
Instructional Leader, Global School	4114	1.00	85,495	1.00	89,770	1.00	89,770	1.00	91,565
Total Administration		5.80	315,335	6.90	397,252	6.90	397,718	8.15	515,838
Supplement	4190		50						
Overtime	4192		3,696		10,000		10,000		
Advanced Degree	4194		725		500		500		375
Bonus	4750						21,300		15,000
Communication Stipends	4374								2,100
Raise/Compensation Study									38,000
Employee Sales Commission	4754		67,769		190,000		313,369		
Total Salaries		33.05	387,575	36.15	597,752	36.15	742,887	38.40	571,313
Medical	4231		58,390		65,160		65,163		76,970
FICA	4220		23,867		45,879		57,390		39,651
FRS	4210		32,281		44,107		44,158		56,525
Total Benefits			114,538		155,146		166,711		173,146
Unemployment Compensation	4250		15						
Professional & Technical Services	4310		14,093		100,000		25,000		25,000

FLVS Global School
Recommended Budget
Fiscal Year 2022-23
Fund 922 - Various

Description	Object	FY2020-21 Actual Results		FY2021-22 Adopted Budget		FY2021-22 Amended Budget		FY2022-23 Recommended Budget	
Travel In-State	4332				1,800		1,573		1,573
Computer Hardware Maintenance	4351				366		366		366
Technology-Related Rentals	4369		29,828				29,834		47,636
Postage	4371		1,672		1,525		1,525		1,525
*Telephone and Other Data Communication Services	4379		2,108		2,100		2,100		
Other Purchased Services	4390		8,343		25,000		100,000		105,000
Supplies	4510				150		150		150
Capitalized Computer Hardware	4643				3,820		3,820		
Dues And Fees	4730		2,080		4,350		1,590		1,590
Indirect Cost Charge	4792		278,829		239,288		239,288		294,625
Bad Debt Expense	4820		14,725						
Total Operating Expenses			351,693		378,399		405,246		477,465
Travel In-State	4332				2,900		2,900		900
Travel Out-State	4333		1,365						
Supplies	4510								
Dues And Fees	4730		1,425						
Total Staff Development			2,790		2,900		2,900		900
Total School Administration		33.05	856,596	36.15	1,134,197	36.15	1,317,744	38.40	1,222,824
Transfers Out			\$ -		\$ 1,000,000		\$ 1,000,000		\$ 1,935,987
School Total			\$ 3,181,612		\$ 5,045,775		\$ 6,118,376		\$ 6,192,889

*Communication Stipend and Telephone and Other Data Communication Services in historical data were combined in 4379. In FY23, Communication Stipends have now been broken out into 4374.

Partner Services, Florida
Recommended Budget
Fiscal Year 2022-23
Cost Center: Various - Fund 930

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
POSITIONS					
Senior Director of Partner Services, Franchise	4112	1.00	1.00	1.00	1.00
Director, Blended Learning	4112				0.10
Senior Manager, Blended Learning	4113	0.10	0.10	0.10	
Manager, Training	4113		1.00		
Manager, Training, Partner Services	4113			1.00	1.00
Instructor, Quality Assurance	4130	2.00	2.00	2.00	
Senior Specialist, Instructional Quality	4130				2.00
Manager, District Relations	4134	1.60	1.60	1.60	1.60
Senior Support Rep, Business Operations	4161	0.25	0.25	0.25	0.25
Representative, Academic Integrity Support	4161	1.39	1.39	1.39	1.39
Representative, Field Operations Support	4161	1.00	1.00	1.00	1.00
Assistant, Executive	4162	1.00	0.50	0.50	0.50
Senior Specialist, Franchise Program	4165				1.00
Specialist, Financial Support	4165	0.50	0.50	0.50	0.50
Specialist, Learning	4165				
Specialist, Quality Assurance	4165				
Specialist, Support	4165				
Specialist, Support Client	4165				
Specialist, Training	4165	1.00			
Specialist, Support Franchise Program	4165	1.00	1.00	1.00	
Support Specialist, Blended Learning	4165	0.20	0.20	0.20	0.20
Architect, Software	4166				
Analyst, Learning Systems	4167				
Representative, Academic Integrity (PT) Support	4169	2.00	2.00	2.00	2.00
Total Positions		13.04	12.54	12.54	12.54
APPROPRIATIONS					
Regular Salaries		738,462	718,670	722,760	746,480
Supplement	4190		550	15,252	3,050
Interns	4753				
Overtime	4192	753	6,500	6,500	6,500
Advanced Degree	4194	10,350	10,350	10,350	10,350
Communication Stipend	4374				
Raise/Compensation Study					76,000
Total Salaries		749,565	736,070	754,862	842,380
Medical	4231	108,125	99,543	94,697	99,540
FICA	4220	54,854	56,294	56,607	57,939
FRS	4210	100,349	105,744	106,187	112,506
Total Benefits		263,328	261,581	257,491	269,985
Personnel Costs		1,012,893	997,651	1,012,353	1,112,365
Recurring Expenses					
Professional & Technical Services	4310	280	1,500	1,500	1,500
Travel In-State	4332		4,500	5,519	6,645
Travel Out-State	4333		3,682	2,760	2,760
Repairs & Maintenance	4350		850	850	2,000
Computer Hardware Maintenance	4351				
Rentals	4360		11,153	11,153	11,053
Auto Lease	4363	10,009	15,000	15,000	16,000
Technology-Related Rentals	4369	7,343,866	4,133,440	4,132,442	4,797,327
Postage	4371		550	550	550

Partner Services, Florida
Recommended Budget
Fiscal Year 2022-23
Cost Center: Various - Fund 930

Description	Object	FY2020-21 Actual Results	FY2021-22 Adopted Budget	FY2021-22 Amended Budget	FY2022-23 Recommended Budget
*Telephone and Other Data Communication Services	4379				
Other Purchased Services	4390	2,568	19,881	19,881	19,981
Other Technology - Related Purchased Svcs	4399	97,393	86,250	86,250	86,250
Supplies	4510	457	15,561	15,333	15,333
Technology-Related Supplies	4519			228	228
Technology-Related Textbooks	4529	181,434	166,718	167,718	87,476
Capitalized Computer Hardware	4643				
Dues And Fees	4730	2,000	10,529	10,432	10,432
Indirect Cost Charge	4792	4,979,391	1,323,813	1,323,813	3,062,018
Professional Staff Development					
Travel In-State	4332		911	911	654
Travel Out-State	4333		1,354	1,320	4,320
Dues And Fees	4730		665	1,697	1,899
Operating Costs		12,617,398	5,796,357	5,797,357	8,126,426
Transfers Out	4990	6,000,000	12,000,000	12,000,000	8,985,558
TOTAL		\$ 19,630,291	\$ 18,794,008	\$ 18,809,710	\$ 18,224,349

*Communication Stipend and Telephone and Other Data Communication Services in historical data were combined in 4379. In FY23, Communication Stipends have now been broken out into 4374.

Glossary of Terms

Accrual Basis of Accounting

Transactions are recognized when they occur, regardless of the timing of related cash flows.

Actual

Represents the actual costs from the results of operations.

Advanced International Certificate of Education (AICE)

An international diploma that students can earn via an advanced academic curriculum and assessment program written and administered by a non-profit department of the University of Cambridge in England.

Agency

Any of the various state officers, departments, boards, commissions, divisions, bureaus, and councils, and any other unit of organization, however, designated, of the executive branch of state government.

Agency Funds

Funds used to account for assets held by internal accounts – administration and control of internal funds which are commonly described as moneys collected at various schools in connection with school and student organization activities.

Allocation

Component of an appropriation earmarking expenditures for a specific purpose.

Allotment

The portion of an appropriation that may be encumbered or spent during a specified period.

American Rescue Plan (ARP) Act

Signed into law on March 11, 2021, The American Rescue Plan Act of 2021 provides \$350 billion in additional funding for state and local governments.

Americans with Disabilities Act

A civil rights law that prohibits discrimination against individuals with disabilities in all areas of public life, including jobs, schools, transportation, and all public and private places that are open to the general public.

Annual Financial Report (AFR)

A report that includes revenue detailed by federal, state, and local sources, and expenditures detailed by function (the purpose of an expenditure) and object (what was purchased, or the service obtained). The data is displayed by fund type, including general fund, special revenue funds, enterprise funds, and internal service funds.

Appropriation

Funds set aside for a specific purpose.

Audit

Scrutiny of the District's accounts by an independent auditing firm that determines whether the District's financial statements are fairly presented in conformity with generally accepted accounting principles. An independent audit is performed annually.

Balanced Scorecard (BSC)

A strategic planning and management system that organizations use to focus on strategy and improve performance.

Base Student Allocation (BSA)

The dollar amount paid by the state in accordance with the FEFP to a district for each weighted full-time equivalent (FTE) student.

Board of Trustees (BOT)

The elected or appointed body that has been created according to state law and vested with responsibilities for educational activities in each administrative unit.

Budget

A plan of financial activity for a specified fiscal year indicating all planned revenues and expenses for the budget period.

Budget, Adopted

The budget formally adopted by the Board of Trustees.

Budget, Balanced

A fund budget in which estimated revenues plus incoming transfers plus beginning fund balances equal estimated expenditures plus outgoing transfers plus ending fund balances. Florida law mandates that the Board of Trustees adopt and maintain a balanced budget.

Budget, Preliminary

Represents the initial stage of budget preparation and involves the assembling of estimated personnel and material cost information. The preliminary budget is used primarily as a starting point in developing the tentative budget.

Budget, Proposed

The CEO's formal budget recommendation to the Board of Trustees.

Budget Amendment

The mechanism used to revise the budget to reflect changes throughout the fiscal year. Once the Board of Trustees formally adopts the budget, it can only be changed, either increased or decreased, by a budget amendment approved by the Board of Trustees.

Budget Calendar

The schedule of key dates or milestones, which the District follows in the preparation and adoption of the budget.

Budget Document

The instrument used by FLVS Leadership to present a comprehensive financial program to the Board of Trustees.

Carryforwards

Funding approved in the current budget, but not expended, is carried forward into the next fiscal year for the original purpose.

Central Services

Activities, other than general administration, support each of the other instructional and supporting service programs. These activities are defined in the following functions: Planning, Research, Development and Evaluation Services, Information Services, Staff Services, Statistical Services, Data Processing Services, Internal Services, and Other Central Services.

Consolidated Omnibus Budget Reconciliation Act (COBRA)

Gives workers and their families who lose their health benefits the right to choose to continue group health benefits provided by their group health plan for limited periods of time under certain circumstances such as voluntary or involuntary job loss, reduction in the hours worked, transition between jobs, death, divorce, and other life events.

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

A bill passed by Congress and signed into law by President Trump on March 27, 2020, provides \$2.2 trillion in economic relief to individuals, businesses, and states to address the economic fallout of the COVID-19 pandemic in the United States. The CARES Act allocates \$30.75 billion to the Education Stabilization Fund (ESF) to assist early learning, K-12, and post-secondary institutions.

Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act

Provided \$10 billion in supplemental Child Care and Development Fund (CCDF) funding to prevent, prepare for and respond to coronavirus.

Cost of Living Adjustment (COLA)

An increase in wages or salary that compensates for inflation in the amount of money needed to cover basic expenses such as housing, food, taxes, and healthcare in a certain area and time period.

Cost Center (CC)

A school, department, or location to which fiscal responsibility is assigned.

Deficit

The excess of liabilities of a fund over its assets, usually the result of expenditures exceeding revenues over the life of the fund. Florida Law mandates that school deficit budgets must be in balance and cannot be in a deficit condition.

Depreciation

A non-cash expense that reduces the value of an asset as a result of wear and tear, age, or obsolescence. Most assets lose value over time and must be replaced once the end of the asset's useful life is reached.

Direct Cost

Costs directly attributable to the instruction of students, such as salaries, materials, supplies, etc.

District Cost Differential (DCD)

A factor used to adjust funding to reflect each district's cost of living. The DCD is computed annually based on a three-year average of the Florida Price Level Index (FPLI) as adjusted by various factors.

Elementary and Secondary School Emergency Relief (ESSER) Fund

Emergency relief funds are provided via the CARES, CRRSA, and ARP Acts to address the impact the COVID-19 pandemic has had and continues to have on elementary and secondary schools across the nation.

Encumbrances

Legal commitments for unperformed contracts for goods and services. In budgetary accounting, encumbrances are recorded as a reduction of available appropriations to assure that when the contract is fulfilled, funds will be available to pay the commitment.

English for Speakers of Other Languages (ESOL)

Education and services provided to those students whose first language is not English.

Enterprise Funds

Funds established to account for any activity for which a fee is charged to external users for goods and services. The use of an enterprise fund is required if: 1) the activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity, 2) laws or regulations require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues, and 3) the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs.

Enterprise Spend Platform (ESP)

Purchasing card system.

Entitlement Programs

Government programs that guarantee certain benefits to a particular group or segment of the population.

Equal Employment Opportunity Commission (EEOC)

Commission responsible for enforcing federal laws that make it illegal to discriminate against a job applicant or an employee because of the person's race, color, religion, sex (including pregnancy, transgender status, and sexual orientation), national origin, age (40 or older), disability or genetic information.

Every Student Succeeds Act (ESSA)

This bipartisan measure reauthorizes the 50-year-old Elementary and Secondary Education Act (ESEA), the nation's national education law, and longstanding commitment to equal opportunity for all students. The new law builds on key areas of progress in recent years, made possible by the efforts of educators, communities, parents, and students across the country.

Exceptional Student Education (ESE)

Provision of a free and appropriate public education for all handicapped students ages 3 – 22 years.

Expenditure

Actual payments made for goods or services.

FLVS Flex

Allows students to take one or more online courses anytime during the year. It is open to homeschool students who want to customize their own schedule and curriculum or traditional students who take the majority of their courses at a Florida public or private school.

FLVS FlexPoint Education Cloud

Provides school districts outside of Florida with tools and resources to seamlessly implement Kindergarten through 12th grade online learning programs.

FLVS Full Time

A fully online Kindergarten through 12th-grade public school for Florida residents requiring students take a standard public school course load of six courses per semester. The school runs on a traditional 180-day academic calendar (August to June) and serves as the school of record, managing all student transcripts and progress reports.

Family Educational Rights and Privacy Act (FERPA)

The Family Educational Rights and Privacy Act (FERPA) is a federal law that protects the privacy of student education records. The law applies to all schools that receive funds under an applicable program of the U.S. Department of Education.

Family Empowerment Scholarship for Students with Unique Abilities (FES-UA) - also known as Personalized Learning Scholarship Account (PLSA) – PLSA is formerly known as the Gardiner Scholarship

Allows parents to personalize the education of their children with unique abilities by directing money toward a combination of programs and approved providers. These include schools, therapists, specialists, curriculum, technology, and even a college savings account.

Fiscal Services

Consists of those activities concerned with the fiscal operation of the school system. This function includes budgeting, receiving, disbursing cash, financial accounting, payroll, inventory control, and internal auditing.

Fiscal Year (FY)

The fiscal year for FLVS, like all public school districts in Florida, begins July 1 and ends the following June 30. This fiscal year is established by state law.

Florida Assessment of Student Thinking (FAST) Plan

Monitors student progress and individual growth.

Florida Educational Finance Program (FEFP)

Established by the Florida Legislature in 1973 to distribute revenue for districts for operating purposes, adjusted for varying program costs (cost factor) and cost of living in the state (district cost differential). Gross state dollars are further adjusted by available property taxes per student, which largely equalizes operating revenues per FTE among districts of varying wealth.

Florida Price Level Index (FPLI)

A comparable wage index that represents the relative cost of hiring comparable personnel among Florida's school districts. The FPLI was established by the Legislature as the basis for the DCD in the FEFP.

Florida Retirement System (FRS)

Florida state-administered retirement plan for those employed at all levels of government (state, counties, district school boards, universities, community colleges, cities, and special districts). Monthly employer-employee contributions are paid to a trust for all FRS members.

Free Appropriate Public Education (FAPE)

Section 504 regulation that requires a school district to provide a free appropriate public education to each qualified person with a disability who is in the school district's jurisdiction, regardless of the nature or severity of the person's disability.

Fringe Benefits

Employee benefits paid by an employer on behalf of employees in addition to salary. Examples include retirement programs, such as federally mandated Social Security/Medicare program and Florida's state retirement program, health and life insurance, and workers' compensation insurance.

Full-Time Equivalent (FTE)

Full-time equivalent students are the primary basis for state allocations, whether in the FEFP or related categorical programs. One FTE (not weighted) is equal to one student receiving 720 hours of direct classroom instruction in grades Kindergarten – 3, or 900 hours of instruction for grades 4 – 12 in a standard school calendar.

Fund

A fund is a self-balancing group of accounts in which transactions relating to a particular purpose or funding source may be segregated for improved accountability.

Fund Balance

Fund Balance reflects the net financial resources (net assets) of a fund, in other words, assets less liabilities. Moreover, if some of the funds' net assets are not available for expenditure, this is indicated by reserving a portion of the total fund balance. This treatment segregates the total fund balance between its reserved fund balance and unreserved fund balance components. Accordingly, the unreserved fund balance at year-end is expected to be available, together with the revenues and other financing sources of the following year, to meet the needs of that year.

General Administration

Consists of those activities performed by the CEO and Executive Leadership in the general direction and management of all affairs of the school system. This includes all personnel and materials in the office of the CEO.

Global School

FLVS Tuition-based online course options for non-Florida residents.

Governmental Accounting Standards Board (GASB) Statement 54

For the fiscal year ending June 30, 2011, the District implemented Government Accounting Standard Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. GASB 54 established new reporting classifications for fund balance, effective for periods starting after the fiscal year ended June 15, 2010. The current standard has two major categories of fund balance classification, reserved and unreserved. The standard requires reserved to be categorized into non-spendable, restricted, or committed, and unreserved fund balance to be categorized into assigned and unassigned.

Governmental Funds

Classification used by the GASB to refer to all funds other than proprietary and fiduciary: general fund, special revenue funds, capital projects funds, and debt service funds.

Grant Fund

Contributions of cash or other assets from another governmental agency or other organization to be used or expended for a specific purpose, activity, or facility.

Indirect Cost

Represents the expenses of doing business that are not readily or accurately identified within a program. Indirect costs are expenditures related to fiscal operations and other general administrative and business support services. Also referred to as Facilities and Administrative (F&A) costs.

Individuals with Disabilities Education Act (IDEA)

A law that makes available a free appropriate public education to eligible children with disabilities throughout the nation and ensures special education and related services to those children.

Internal Service Funds

Funds used to account for the revenue and expenditures associated with the District's self-insurance funds. The funds are a proprietary fund type.

Lean Six Sigma

A method that seeks to improve quality and business process by identifying and removing the root causes of errors, variations, and waste by focusing on outputs that are critical to the customers.

Mental Health Assistance Allocation (MHAA)

FEFP funds allocated to establish or expand school-based mental health care. Each school district will receive a minimum of \$100,000, and the remaining balance will be distributed proportionally to districts based on their total unweighted student enrollment.

Modified Accrual

Revenues are recognized when the revenues become both measurable and available to finance expenditures of the fiscal period. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

No Child Left Behind (NCLB) Act of 2001

Closes student achievement gaps by providing all children with a fair, equal, and significant opportunity to obtain a high-quality education.

Object

Identifies the service or commodity obtained as a result of a specific expenditure. There are seven major object categories: Salaries, Employee Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay, and Other Expenses.

Operation of Plant

Consists of activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, including telephone service, custodial costs, and insurance costs associated with school buildings. Includes cleaning, disinfecting, heating, moving furniture, caring for grounds, school crossing guards, security, and other such activities that are performed on a daily, weekly, monthly, or seasonal basis. Operation of Plant does not encompass repairs and replacements of facilities and equipment.

Personalized Learning Scholarship Account (PLSA) – also known as Family Empowerment Scholarship for Students with Unique Abilities (FES-UA) – formerly known as the Gardiner Scholarship

Law that provides parents of children with certain disabilities the opportunity to create a customized learning plan by choosing the program, services, and therapies that best fit the needs of their child.

Personnel Expenses

An expenditure category that captures expenses related to employee compensation, such as salaries and fringe benefits. Personnel expenses include salaries, pensions, retirement, special pay, and insurance for full-time and part-time employees.

Program

Program (formerly known as Function) classifications indicate the overall purpose or objective of an expenditure. Programs are group-related activities aimed at accomplishing a major service or regulatory responsibility.

Program Cost Factors

Weighted factors assigned to the FEFP educational programs to assure that each program receives an equitable share of funds in relation to its relative cost per student. Program cost factors are determined by the Florida Legislature and represent relative cost differences among the FEFP programs.

Proprietary Funds

A type of governmental fund used to accumulate and allocate costs for services provided internally among the Board of Trustee's various functions. The Board of Trustees uses internal service funds to account for its self-insurance programs.

Reading Instruction Allocation

Provided for a K-12 comprehensive, district-wide system of research-based reading instruction. An amount of \$115,000 is allocated annually to each District and the remaining is allocated on each District's proportion of the total K-12 base funding. With these funds or Supplemental Academic Instruction funds, an additional hour of intensive reading instruction beyond the normal school day for each day of the school year must be provided to students in the lowest-performing three hundred elementary schools.

Recalibration

All FTE student enrollment is capped at 1.0 FTE per student for the year except FTE reported by Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment, and FLDOE combines all FTE student enrollment reported for the student by all school districts, including FLVS. FLDOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE exceeds 1.0.

Reserve

An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revenue

Funds received from external sources such as taxes, fees, charges for services, grants, and other funds collected and received by the school to support services provided to the public.

School Administration

Activities concerned with directing and managing the operation of an individual school. This program includes activities performed by the principal, assistant principal, and other assistants in the general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with the instructional activities of the school system.

Special Revenue Funds

These funds account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes, such as grants and school food programs.

State Categorical Funds

State categorical funds are appropriations by the state for specific, categorical purposes such as class size reduction. State categorical program dollars generally must be expended during a fiscal year, returned to the state, or re-budgeted for that specific purpose during the next fiscal year.

Step Up for Students

An organization that houses applications for the school choice scholarships.

Student Services

Activities that are designed to assess and improve the well-being of pupils and to supplement the teaching process. These activities are classifiable under the following programs: Attendance and Social Work, Guidance Services, Psychological Services, Parental Involvement, and Other Pupil Personnel Services.

Surplus

The excess of assets of a fund over its liabilities – usually the result of revenues exceeding expenditures over the life of the fund.

Teacher Salary Increase Allocation

Eighty percent of the allocation is provided to school districts to increase the salaries of full-time District and charter school classroom teachers, including certified pre-kindergarten teachers funded through FEFP, to at least \$47,500 or the maximum amount achievable based on the District's allocation. Twenty percent of this allocation, along with any unused funds from the eighty percent, is to provide salary increases to full-time classroom teachers who did not receive an increase or received an increase of less than two percent, or other full-time instructional personnel excluding substitute teachers.

Transfers

Authorized exchanges of money, positions, or other resources between organizational units.

Unencumbered Balance

A concept in governmental accounting. The portion of an appropriation that has not yet been spent or tagged for use and is available for use.

Uniform Electronic Transactions Act (UETA)

Validates and supports the use of electronic communications and records, and places electronic commerce and paper-based commerce on the same legal footing.

Unweighted FTE

Full-time equivalent students not multiplied by cost factors relating to the higher/lower costs associated with certain programs. Additionally, the Florida constitution provides that additional millage may be levied for both operating and/or capital outlay purposes only if approved by a referendum of the voters of the county. These are referred to as voted millage levies.

Virtual Learning Labs

A lab setting where students work on a virtual course, while a course facilitator at the school monitors students and provides classroom management.

Weighted FTE

Full-time equivalent student multiplied by the cost factor assigned to the program.

List of Acronyms

AAA	Analysis, Assessment & Accountability
ACT	American College Test
AFR	Annual Financial Report
AI	Academic Integrity
AICE	Cambridge Advanced International Certificate of Education
AMD	Amendment
AP	Advanced Placement
APD	Auditory Processing Disorder
ARP	American Rescue Plan Act
ASD	Autism Spectrum Disorder
ASL	American Sign Language
AT	Assistive Technology
ATS	Applicant Tracking System
B&B	Best and Brightest Award
BCBS	Blue Cross Blue Shield
BIP	Behavior Intervention Plan
BLC	Blended Learning Community
BMP	Behavior Management Plan
BOT	Board of Trustees
BSA	Base Student Allocation
BSC	Balanced Scorecard
BTW	Behind-The-Wheel
CAP	Credit Acceleration Program
CAPE	Career and Professional Education
CAR	Cumulative Academic Report
CARES	Coronavirus Aide, Relief, and Economic Security Act
CB	College Board
CBT	Computer-Based Test
CC	Cost Center
CCDF	Child Care and Development Fund
CE	Clinical Educator
CI	Critical Illness
CMS	Center for Medicare Services
CO	Change Order
COBRA	Consolidated Omnibus Budget Reconciliation Act
COLA	Cost of Living Adjustment
CON	Contract
CRRSA	Coronavirus Response and Relief Supplemental Appropriations Act
CT	Class Time
CTE	Career and Technical Education
CTSS	Critical Thinking and Study Skills
DBA	Discussion Based Assessment
DCD	District Cost Differential
DCOE	Data Center of Excellence
DD	Developmentally Disabled/Delayed

DE	Dual Enrollment
DHH	Deaf or Hard of Hearing
DIS	Disability
DJJ	Department of Juvenile Justice
DOE	Department of Education
DR	Disaster Recovery
DRDP	Deferred Retirement Option Program
DSI	Dual Sensory Impairment (Deaf and Blind)
DW	Data Warehouse
EAP	Employee Assistance Program
EBD	Emotional and Behavioral Disorders
EDL	eDynamic Learning
EE	Employee
EEOC	Equal Employment Opportunity Commission
EH	Emotionally Handicapped
ELA	English Language Arts
ELL	English Language Learner
EOC	End of Course
EOY	End of Year
EPMO	Enterprise Project Management Office
ERP	Enterprise Resource Planning
ESE	Exceptional Student Education
ESEA	Elementary and Secondary Education Act
ESF	Education Stabilization Fund
ESL	English as a Second Language
ESOL	English for Students of Other Languages
ESP	Enterprise Spend Platform
ESSA	Every Student Succeeds Act
ESSER	Elementary and Secondary School Emergency Fund
ET	Executive Team
EVF	Employment Verification Form
EX	Exempt
FAPE	Free Appropriate Public Education
FASA	Florida Association of School Administrators
FAST	Florida Assessment of Student Thinking (FAST) Plan
FCAT	Florida Comprehensive Assessment Test
FCH	Franchise Agreement
FDLE	Florida Department of Law Enforcement
FEFP	Florida Education Finance Program
FERPA	Family Educational Rights and Privacy Act
FES-UA	Family Empowerment Scholarship for Students with Unique Abilities
FLDOE	Florida Department of Education
FLEID	Florida Education Identifier
FLKRS	Florida Kindergarten Readiness Screener
FMLA	Family Medical Leave Act
FPLI	Florida Price Level Index
FRS	Florida Retirement System
FS	Florida Statute

FSFOA	Florida School Finance Officers Association
FT	Full Time
FTE	Full Time Equivalent
FY	Fiscal Year
GASB	Governmental Accounting Standards Board
GC	General Counsel
GED	General Equivalency Diploma
GFOA	Government Finance Officers Association
HA	Hiring Authority
HE	Home Education
HH	Homebound or Hospitalized
HIPAA	Health Insurance Portability and Accountability Act
HRA	Health Reimbursement Account
i3	Ignite, Inspire, Innovate - FLVS In-Service Training Days
ICA	Independent Contractor Agreement
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Educational Programs
IL	Instructional Leader
iNACOL	International Association for K-12 Online Learning
In D	Intellectual Disability
IOI	Items of Interest
IPP	Individual Pace Plan
IQ	Intelligence Quotient
IT	Information Technology
K-12	Kindergarten through Twelfth Grade
KPI	Key Performance Indicator
LD	Learning Disability
LDs	Liquidated Damages
LEA	Local Education Agency
LI	Language Impairment
LL	Live Lesson
LMS	Learning Management System
LRE	Least Restrictive Environment
LSR	Legal Service Request
LSS	Lean Six Sigma
LT	Lead Teacher
LTD	Long-Term Disability
M/J	Middle School
MARS	Master Admissions and Registration System
MFA	Multi-Factor Authentication
MHAA	Mental Health Assistance Allocation
MOU	Memorandum of Understanding
MSA	Master Services Agreement
MTSS	Multi-Tiered System of Supports
MVP	Mentor Veteran Partnership (Legacy)
MXFLX	Max Flex Spending
NCAA	National Collegiate Athletic Association
NCATE	National Council for Accreditation of Teacher Education

NCLB	No Child Left Behind
NGLC	Next Generation Learning Challenges
NSO	New Student Orientation
OE	Open Enrollment
OGC	Office of General Counsel
OHI	Other Health Impairment
OI	Orthopedic Impairment
OOF	Out of Field
OOS	Out of State
OT	Overtime
P-Card	Purchasing Card
PaCT	Procurement and Contracts Tracker
PAF	Personnel Action Form
PBT	Paper-Based Test
PCN	Position Control Number
PD	Professional Development
PE	Proctored Exam
PERT	Postsecondary Education Readiness Test
PIF	Project Initiation Form
PII	Personally Identifiable Information
PL	Professional Learning
PLC	Professional Learning Community
PLP	Professional Learning Plans
PLSA	Personalized Learning Scholarship Account
PM	Project Manager
PMP	Project Management Plan
PO	Purchase Order
POC	Proof of Concept
POY	Principal of the Year
PP	Practicum Partner
PPE	Personal Protection Equipment
PR	Purchasing Request Form
PT	Part Time
PTA	Parent Teacher Association
PY	Plan Year
QB	QuickBooks
QC	Quality Check/Control
REQ	Requisition
RET	Retiree
RFP	Request for Proposal
RFQ	Request for Quotation (includes Secondary Bid)
ROI	Return on Investment
RTI	Response to Intervention
RTW	Return to Work
SAI	Student Achievement Initiative
SAM	Student Achievement Measure
SAT	Scholastic Aptitude Test
SBA	State Board of Administration

SEG	Segment/Semester
SES	Student Enrollment System
SH	Schoolhouse
SIS	Student Information System
SLD	Specific Learning Disability
SLO	Student Learning Objective
SME	Subject Matter Expert
SNIF	Student Number Identifier Florida
SNIFA	Student Number Identifier Florida Alias
SOP	Standard Operating Procedure
SOS	Schoolhouse Operations Support
SOV	Share of Voice
SOW	Statement of Work
SPM	Student Performance Measure
SPOY	Support Person of the Year
SQL	Sales Qualified Lead
SR	School Request
SRS	Status Reporting System
SSC	Student Success Center
SSO	Single Sign On
SSP	Student Success Plan
SSS	Sunshine State Standard
STEM	Science, Technology, Engineering, and Mathematics
SWD	Students with Disabilities
SWOT	Strengths, Weaknesses, Opportunities, Threats
TA	Talent Acquisition
TAW	Teacher Appreciation Week
TBI	Traumatic Brain Injury
TDS	Test Delivery System
TERM	Terminate
TIDE	Test Information Distribution Engine
TOA	Teacher on Assignment
TOY	Teacher of the Year
TR	Teacher Request
TS	Traditional School
TSC	Test Site Coordinator
TTYL	Texting Takes Young Lives
UETA	Uniform Electronic Transactions Act
UFTE	Unweighted Full-Time Equivalent
VAM	Value Added Measurement
VCR	Video Completion Rate
VFS	Virtual File Sharing
VI	Visual Impairment
VIP	Virtual Instruction Program
VLC	Virtual Learning Center
VLL	Virtual Learning Lab
VLT	Virtual Leadership Training
VOL	Voluntary

VSA	Virtual School Administrator
WC	Workers' Compensation
WD	Workday
YOY	Year-Over-Year
YTD	Year to Date

