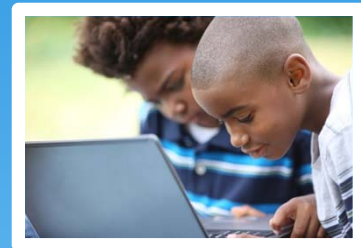
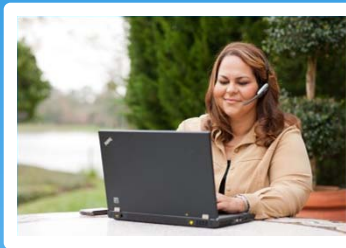
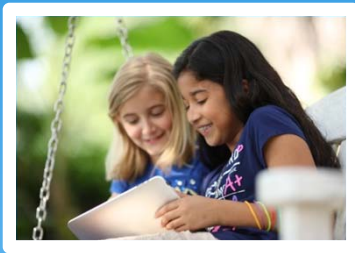


Florida Virtual School

Financing the Strategic Vision

2014 - 2015



Ronald Blocker,
Interim President & CEO

Board of Trustees

Michael Olenick, Board Chairman

Lady Dhyana Ziegler, Ph.D., Vice Chair

Brian Cunningham

Dorene McShea

Tammie Nemecek

Linda Pellegrini



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Greetings:

Entering into our 17th year, Florida Virtual School® (FLVS®) is at the forefront of online learning, the major development in Kindergarten-12 education of the last generation. We are the largest public Kindergarten-12 online program in the United States and among the first. Since our inception in 1997, our dedicated instructors and support staff have worked with our students to successfully complete more than 2 million semester courses. We are proud of our students who continue to outperform state averages on End-of-Course Exams and state and national overall averages on Advanced Placement Exams. Our experience has shown how valuable online learning can be for increasing opportunities, improving educational outcomes, and building self-esteem for students across Florida and around the world.

As Interim President and CEO of this innovative, statewide public school district, it has been my pleasure to collaborate with the FLVS faculty, students, parents and all of our stakeholders, to continue to lead FLVS in making incredible strides in transforming education worldwide. The success of FLVS would not be possible without a strong instructional team, committed support personnel, and the support of all levels of government. Their foresight and vision continue to propel us forward.

Our performance-based funding model, our one-to-one personalized instruction, and our engaging and enriching content have positioned FLVS as an international leader and pioneer for quality online learning and education reform. FLVS Global, by legislative mandate, may license FLVS courses to schools across the country and around the world. Revenue generated from these endeavors is invested back into improving educational outcomes for Florida students through research and development of courses.

FLVS Part Time is continuing to experience the effects of the 2013 legislation that caps the funding for Florida public school students. The result has been a reduction in Part Time student enrollments and revenues. FLVS has reduced its budget and staffing to accommodate the expected revenue reduction. In addition, FLVS has been reorganized to provide a more agile organizational structure with fewer top level administrative staff. Preliminary data on the outlook for FLVS Part Time is that this decline will not continue into the future. On a more positive note all of the other FLVS programs – FLVS Full Time, FLVS Global School, FLVS Global, and Franchises – are continuing to experience growth.

Our customers, our students, and their parents demand and deserve choices with excellence. We, at Florida Virtual School, are proud to be entrusted with the educational journey of so many remarkable students. We will utilize our strategic vision as a road map to continue to advance innovative, personalized learning strategies and products that place students at the center, providing them the tools and knowledge they need to succeed in today's technological world.

Please take the time to review this document, Financing the Strategic Vision, for the 2014-15 school year. It incorporates our priorities that will ensure the continuation of our past successes.

Sincerely,

Ronald Blocker
Interim President and CEO

BOARD OF TRUSTEES

Florida Virtual School operates under the guidance of a Board of Trustees consisting of six members appointed by the Governor. The 2000 Florida Legislature created the Board in law and state policy for the Florida Virtual School (s. 228.082, F.S.)



Michael Olenick, Board Chairman, of Tallahassee, FL, Vice President of Corporate Affairs for The Morganti Group. Board term through September 2016. Prior to joining Morganti he was a shareholder at Carlton Fields PA. He is a former member of the Martin County School Board and was General Counsel to the Department of Education. Michael was an assistant state attorney in Broward and St. Lucie County and County Attorney in Martin County.



Lady Dhyana Ziegler, Ph.D., Vice Chair, of Tallahassee, DCJ is Professor of Journalism at Florida A&M University. Prior to that, she served as Assistant Vice President of Instructional Technology from 1998-2007 and was listed as one of the "Top 50 African Americans in Technology" from 2002-2008. She has recently been appointed the Garth C. Reeves Eminent Scholar Chair in the School of Journalism and Graphic Communication at Florida A&M University.



Brian Cunningham, of Ft. Lauderdale, President of J Strategies. Board term through September 2015.



Dorene McShea, of Naples, is a realtor with John R. Wood Properties. She fills a vacant seat and is appointed for a term beginning May 2014, and ending September 2016.



Tammie Nemecek, of Naples, a development partner of Florida Economic Gardening Institute. Board term through September 2014.



Linda Pellegrini, of Windermere, president of Pellegrini Homes. Board term through September 2015.

Our Mission

To deliver a high quality, technology-based education that provides the skills and knowledge students need for success.

Our Vision

To transform education worldwide – one student at a time.

Our Commitment

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

Our Values

Student Focus
Innovation
Integrity
Passion
Communication

Our Core Beliefs

- Every student is unique, so learning should be dynamic, flexible, and engaging.
- Studies should be integrated rather than isolated.
- Students, parents, community members, and schools share responsibility for learning.
- Students should have choices in how they learn and how they present what they know.
- Students should be provided guidance with school and career planning.
- Assessments should provide insights not only of student progress, but also of instruction and curriculum.



LEGISLATIVE IMPACT ON THE BUDGET

The 2014 legislative session covered multiple areas and was heavily focused on education issues, many pertaining to Kindergarten-12th grade. Education was a top priority for legislators and an abundance of bills were introduced from legislators on both sides of the aisle. A focus on technology in learning was evident, with an increased demand for access topping the list and requiring innovative ways of funding these programs to allow them to excel and promote high-quality learning.

As student needs become more diverse, legislators are tasked with determining which methods are the most appropriate and effective for students. Beyond creating better working systems and resources, the goal of better preparing students for career and college opportunities was a key issue. Fortunately, the legislature was working with a budget surplus and was able to make a major investment in Kindergarten-12 education in the amount of \$1.95 billion.

Below is an overview of the legislation that was adopted this session that impacts virtual education:

Virtual Education Funding:

- The Virtual Education Contribution (VEC) increased from \$5,200 per FTE to \$5,230 FTE.
 - Additional funds were added to support the demand for industry certifications and Advanced Placement courses that virtual schools will be able to utilize to offset incentive funding received by traditional public schools.

Student Choice and Access:

- School districts are required to provide notification to parents and students at the start of each school year about a student's right and choice to participate in FLVS and other virtual programs.
- Choice for students wanting to participate in the tax credit scholarship program was expanded.
- Personal Learning Accounts were created for students with special needs.
- Students in juvenile justice programs shall have access to virtual courses offered through school districts, including FLVS.

Enrollment and Graduation:

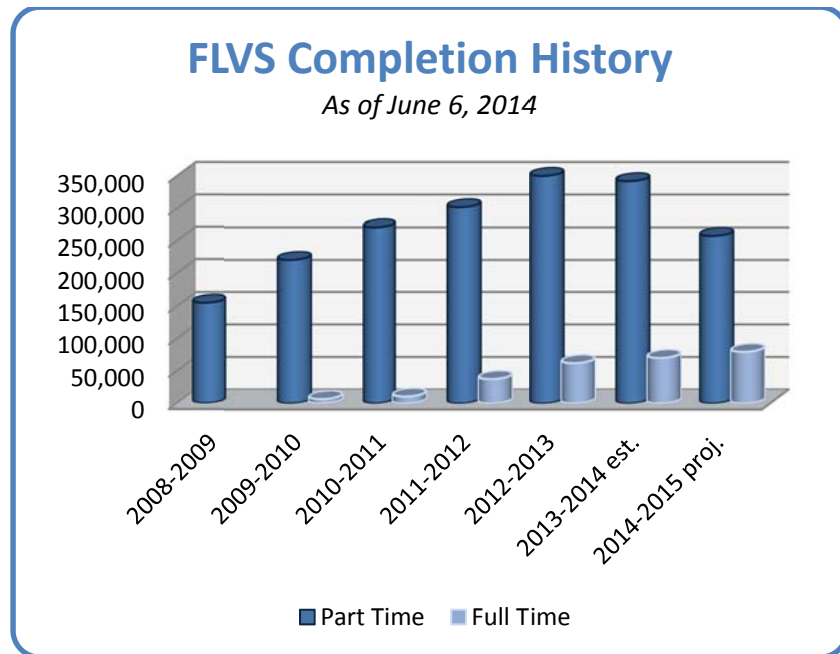
- The online course graduation requirement restricting Driver Education that was implemented during the 2013 legislative session has been removed allowing students to utilize this course to meet the online course requirement.
- New policy allows for courses in Computer Science with earned related industry certifications, to count for one math or one science credit other than Algebra 1 or Biology. Courses in computer technology related to 3D rapid prototype printing with an earned related industry certification can count for up to two math credits other than Algebra 1.
- Up to five courses annually can integrate academic and career content; and courses leading to industry certifications will be weighted at the honors level.

FLVS FINANCIAL HISTORY

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 Florida Education Finance Program (FEFP). Since the \$200,000 grant in 1996, FLVS has grown to a budget of \$243.3 million (including the Health Insurance Fund) for the school year 2014-15. FLVS is affiliated with all 67 Florida school districts, had a staff of more than 1,900 during FY14, 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 the Part Time and Full Time State funded virtual education programs over the last seven years. For the 2014-15 school year, it is projected that students will successfully complete 337,643 half-credits. The FLVS Part Time school experienced a decline in enrollments and revenues for 2013-14, which is expected to continue into the 2014-15 year. This reduction is due to the effects of the 2013 legislation that caps the funding for each Florida public school student (further described in the following section). It is expected that the enrollments for this program will begin to “level out” in the 2015-16 year.



	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014 est.	2014-2015 proj.
Part Time	154,895	221,371	271,249	301,797	397,389	341,874	258,443
Full Time	-	6,648	10,549	37,331	61,893	69,876	79,200
Total	154,895	228,019	271,867	339,128	459,282	411,750	337,643

Revenue earned through the Virtual Learning/Blended Learning Labs is not reflected in the figures above.

FLVS Operating Budget Revenue Summary

The primary source of FLVS revenues is derived from the State of Florida Education Funding Formula. FLVS operates a Part Time option, whereby students may enroll in courses to meet their individual educational needs and a Full Time option, where FLVS is the primary instructional program 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 their school and also be fully funded for any additional coursework taken virtually (1/12 FTE per virtual class half-credit completion). Since a substantial number the FLVS Part Time enrollments are composed of brick-and-mortar students taking supplemental courses with FLVS, this change in law has primarily affected FLVS Part Time. Included below is a seven year history of the State funding for both FLVS Part Time and FLVS Full Time. In addition to the State of Florida Education Funding, beginning in the 2013-14 fiscal year, the FLVS operating budget also began receiving funding through Virtual Learning Lab (VLL) or Blended Learning Community (BLC) 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 is projected to receive \$7,954,000 in contracted VLL/BLC revenue in the 2013-14 fiscal year and \$10,947,000 in the 2014-15 fiscal year.

FULL TIME EQUIVALENT (FTE) STUDENTS & STATE FUNDING (FEFP)							
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014 est.	2014-2015 proj.
FTE Part Time	12,908	18,565	21,649	25,150	33,116	24,403	18,649
FTE Full Time	-	554	879	3,111	5,158	5,823	6,600
FTE Total	12,908	19,119	22,528	28,261	38,273	30,226	25,249
FEFP Revenue Part Time	86,388,806	94,784,220	105,997,540	121,378,920	171,591,142	129,303,416	102,844,544
FEFP Revenue Full Time	-	2,935,688	4,156,935	14,770,708	26,724,903	29,716,293	35,034,344
State Revenue Total	\$ 86,388,806	\$ 97,719,908	\$ 110,154,475	\$ 136,149,628	\$ 198,316,045	\$ 159,019,709	\$ 137,878,888

Revenue earned through the Virtual Learning/Blended Learning Labs is not reflected in the figures above.



FLVS Enterprise Funds Revenue Summaries

In addition to its operating budget, Florida Law authorizes FLVS to generate revenues through enterprise type operations.

FLVS Global & FLVS Global School

FLVS Global and FLVS Global School funds include revenue generated from the promoting, marketing, and selling of FLVS products and services outside of the state of Florida. Since 2001, FLVS Global has grown steadily in revenue, and the profit earned is reinvested back to FLVS.

Florida Franchises

This fund includes revenue generated from our Florida Franchises that are managed by districts throughout the state of Florida. The Franchises contract with FLVS to provide FLVS virtual course content to their students. Currently there are 30 franchises, representing 57 Florida districts.

FLVS Development Fund

The sources of revenue for the FLVS development fund are the profits from the FLVS enterprise funds; FLVS Global, FLVS Global School, and Florida Franchises. Revenue for the development fund also comes from new lines of business from Spectrum, a program that offers FLVS related products online through the Florida Services Department. The appropriations in this fund are allocated for the development of student courses and staff professional development.

Included below is a seven year history of the revenues for these funds.

Enterprise Revenue	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014 est.	2014-2015 proj.
FLVS Global	2,869,383	3,070,854	4,425,257	5,314,426	4,389,919	7,281,626	7,550,000
FLVS Global School	986,203	939,738	1,189,527	1,522,508	2,162,196	2,290,842	2,750,000
Franchises	787,684	1,668,761	1,681,314	2,041,310	2,615,230	5,204,034	7,425,000
Revenue Total	\$ 4,643,270	\$ 5,679,353	\$ 7,296,098	\$ 8,878,244	\$ 9,167,345	\$ 14,776,502	\$ 17,725,000



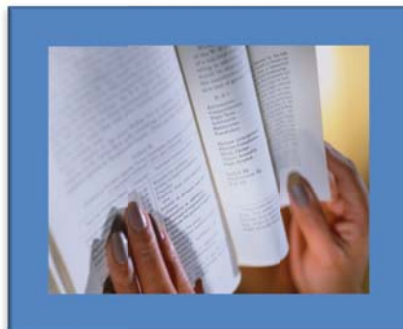
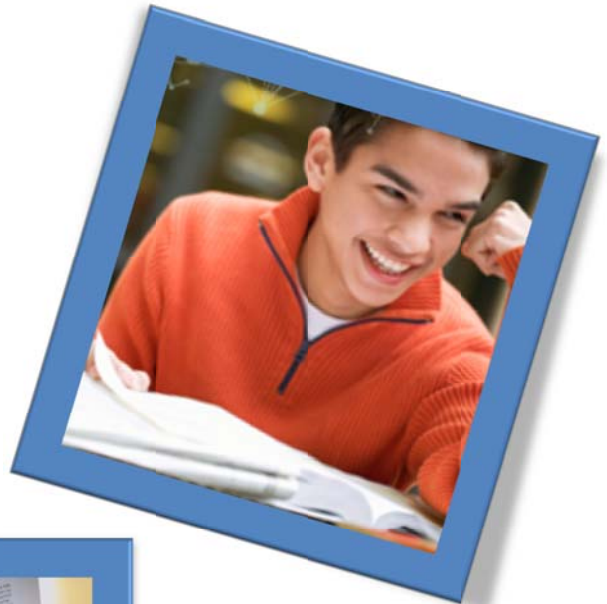
FTE History
Recommended Budget
Fiscal Year 14-15

Description	FTE	Change	% Change
2003-04 Final	1,764.23		
2004-05 Final	2,791.72	1,027.49	58.24%
2005-06 Final	4,684.43	1,892.71	67.80%
2006-07 Final	6,651.81	1,967.38	42.00%
2007-08 Final	9,686.52	3,034.71	45.62%
2008-09 Final	12,907.92	3,221.40	33.26%
2009-10 Final	18,564.98	5,657.06	43.83%
2010-11 Final	21,649.32	3,084.34	16.61%
2011-12 Final	25,149.72	3,500.40	16.17%
2012-13 Final	33,115.76	7,966.04	36.80%
2013-14 Projected**	24,402.61	(8,713.15)	-26.31%
2014-15 Projected**	18,649.24	(5,753.37)	-23.58%
2015-16 Projected**	19,581.70	932.46	5.00%
2016-17 Projected**	20,560.79	979.09	5.00%

FLVS also earns revenue through the Full-Time program and Virtual Learning/Blended Learning Labs, however, this depicts Part Time only.

Each FTE represents 12 semester courses completed with a passing grade including passing the final exam.

**Projection 5/14/2014



FLVS Consolidated
Recommended Budget
Fiscal Year 14-15
All Funds

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Beginning Balance		25,706,867	38,958,493	44,154,288	35,928,581
<u>REVENUES</u>					
Federal Direct		91,919	0	0	0
Federal Through State		963,101	987,251	1,654,611	1,766,188
State Revenue - Part-Time		169,850,215	141,484,000	122,860,535	101,975,119
Categorical Revenue		1,740,927	7,216,568	6,442,881	1,180,353
State Revenue - Full-Time		26,724,903	29,017,763	29,716,293	34,723,416
State Revenue - FLVS FLEX PT HE		0	0	0	628,706
Enterprise Revenue		9,747,207	11,653,365	15,612,102	18,560,600
Local Revenue		3,696,794	3,577,011	10,216,353	15,985,003
Foundation		0	200,000	0	128,768
Interest		60,359	61,425	63,000	53,450
Transfers-In		1,773,364	4,156,804	3,138,599	7,402,464
Total Revenues & Transfers-In		214,648,789	198,354,187	189,704,374	182,404,067
Total Revenues & Balances		\$ 240,355,656	\$ 237,312,680	\$ 233,858,662	\$ 218,332,648
<u>APPROPRIATIONS</u>					
Total Salaries	4100	98,730,421	102,372,421	97,084,388	84,340,134.5
Medical	4231	12,761,894	15,456,784	13,602,873	12,444,045
FICA	4220	7,460,512	7,831,489	7,167,831	6,441,191
FRS	4210	5,135,343	7,091,965	6,940,546	6,388,644
Workers Compensation	4240	38,545	45,000	37,190	45,000
Unemployment Compensation	4250	269,470	450,000	218,199	257,750
Total Benefits		25,665,764	30,875,238	27,966,640	25,576,630
Total Personnel Costs		124,396,185	133,247,659	125,051,028	109,916,764
Professional & Technical	4310	29,260,249	26,873,974	30,710,664	38,778,339
Contract Labor	4311	1,513,020	731,572	655,562	164,400
Legal Fees	4312	193,968	250,000	239,264	249,203
Settlements	4312	62,172	100,000		100,000
Infrastructure Consulting	4313	280,941	532,442	150,560	125,000
Report Consulting	4314	182,205		58,531	
Technology Project Mgr Contractor	4316				
Outsourced Hosting	4317	2,091,313	2,474,000	2,275,431	425,061
Software Dev Consulting	4318	361,149	449,000		255,000
Property Casualty	4320	209,665	256,684	258,004	304,498
Travel In-State	4332	650,562	681,006	525,022	606,321
Travel Out-State	4333	407,742	419,725	436,101	633,883
Repairs & Maintenance	4350	36,278	134,250	548,460	226,150
Computer Hardware Maintenance	4351	584,373	130,000	203,223	295,000
Rentals/Estimated Course Costs	4360	15,473,829	19,363,072	17,939,022	13,078,417
Perpetual Licensing	4361	65,192	200,000	252,554	190,000
Annual Software Licensing	4362	1,716,144	684,886	1,457,261	2,390,847
Software Service Rental	4364	500,360	82,500	1,088,864	
Postage	4371	49,481	54,640	57,030	53,368
Telephone	4372	393,710	607,200	723,659	257,500
Internet Access	4373	129,131	62,100	105,882	150,000
Communication Stipends	4374	3,466,578	2,667,575	2,275,246	2,020,148
Other Purchased Services	4390	4,031,258	4,273,857	3,220,782	3,616,430
Commission Payments	4391	639,237	1,280,000	892,402	1,325,000
Supplies/Instructional Materials	4510	914,900	1,426,546	544,593	573,293
Periodicals	4530	1,976	3,975	544	3,455
Textbooks	4520				
Capitalized Audio Visual Materials	4621				
Non-Capitalized Audio Visual Materials	4622	43			
Capitalized FFE	4641	11,054			50,000
Non-Capitalized FFE	4642	48,729	24,600	19,585	37,433
Capitalized Computer Hardware	4643	610,351	820,600	986,695	300,000
Non-Capitalized Computer Hdwr	4644	1,700,938	78,000	383,187	173,000
Capitalized Software	4691		49,000	45,120	4,000
Non-Capitalized Software	4692	50,169	1,500,000	99	0
Dues And Fees	4730	407,268	557,783	625,588	938,853
Misc Expenses	4790				
Indirect Cost	4793	2,277,763	2,175,629	2,188,718	3,743,504
Bad Debt Expenses	4820	193,890		(181,065)	
Professional Development		1,516,181	2,148,372	1,053,867	886,340
Total Operating Expenditures		70,031,819	71,092,988	69,740,454	71,954,443
Transfers-Out		1,773,364		3,138,599	7,402,464
Total Appropriations & Transfers-Out		196,201,368	204,340,647	197,930,081	189,273,671
<u>REBUDGETS & RESERVES</u>					
Rebudget - Encumbrances		3,528,605	8,073,208	3,243,323	3,243,323
Rebudget - State Req Carryover Prgs		2,364,794	1,133,923	2,065,377	378,786
Rebudget - Driver Ed-BTW		1,811,634	942,006	1,824,754	1,824,754
Rebudget - Carry Forward		0	0	0	4,066,962
Reserve for FTE Sharing Formula		0	3,676,082	4,218,319	5,435,836
Reserve for Carry Forward		0	0	4,066,962	0
Reserve for Contingency		15,726,009	14,155,334	13,340,513	11,956,367
Unappropriated Fund Balance		20,723,245	4,991,480	7,169,332	2,152,947
Rebudgets & Ending Balance		44,154,288	32,972,033	35,928,581	29,058,976
Total Appropriations & Ending Balances		\$ 240,355,656	\$ 237,312,680	\$ 233,858,662	\$ 218,332,648

***Recommended Budget
by Function***
Fiscal Year 14-15
Fund 1XX

Description	Function	FY14-15 Recommended Budget	Percentage of Total
Basic Instruction	5100	107,814,748	68.88%
Exceptional Education	5200	76,911	0.05%
Pupil Personnel Services	6100	2,900,264	1.85%
Guidance Services	6120	898,247	0.57%
Instructional & Curriculum Development	6300	533,493	0.34%
Instructional Materials/Course Developmt	6301	3,982,267	2.54%
Instructional Staff Training Services	6400	3,240,633	2.07%
Instructional Related Technology	6500	7,614,331	4.86%
Board of Trustees	7100	842,548	0.54%
General Administration	7200	2,611,482	1.67%
School Administration	7300	6,131,827	3.92%
Fiscal Services	7500	2,630,051	1.68%
Information Services	7720	6,018,379	3.84%
Staff Services	7730	2,915,149	1.86%
Internal Services (Procurement)	7760	479,284	0.31%
Operation of Plant	7900	1,350,692	0.86%
Administrative Tech Services	8200	6,487,728	4.14%
TOTAL		\$ 156,528,034	100%

Operating Budget Summary

Recommended Budget

Fiscal Year 14-15

Description	FY07-08 Actual Results	FY08-09 Actual Results	FY09-10 Actual Results	FY10-11 Actual Results	FY11-12 Actual Results	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Revenues									
Federal - Direct	260,552	116,162	465,144	317,472	319,875	91,919	0	0	0
State - Part Time	60,623,642	86,388,806	94,784,220	105,997,540	121,378,920	198,316,045	148,700,568	129,303,416	102,844,544
State - Full Time	0	0	0	0	0	0	29,017,763	29,716,293	35,034,344
State - FLVS FLEX PT-HE	0	0	0	0	0	0	0	0	628,706
Local	919,606	778,044	163,966	2,730,916	1,804,205	3,757,153	3,638,436	10,279,353	16,167,221
Total Revenue	\$ 61,803,800	\$ 87,283,012	\$ 95,413,330	\$ 109,045,928	\$ 123,503,001	\$ 202,165,117	\$ 181,356,767	\$ 169,299,062	\$ 154,674,815
Other Sources of Funds									
Transfers In	519,898	0	0	0	0	0	0	0	0
Non-Revenue Receipts	0	0	0	0	0	0	0	0	0
Total Other Sources Of Funds	\$ 519,898	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance									
Reserve for Encumbrance	988,236	2,009,977	3,702,641	5,330,716	2,829,950	1,636,076	8,073,208	3,528,605	1,771,943
Reserve for State Req Carryover Prgrms	0	327,160	192,202	1,015,722	1,923,432	1,985,458	2,257,478	2,364,794	2,065,377
Reserve for Drivers' Ed-BTW	0	0	0	0	1,426,827	1,501,953	942,006	1,811,634	1,824,754
Gates Grant Carryover	0	0	0	0	867,150	416,431	0	0	0
Reserve for Contingency	0	4,849,891	6,911,104	7,582,738	8,479,803	9,710,314	13,841,153	15,726,009	17,558,832
Reserve for Carry Forward	0	0	0	0	0	0	0	0	3,866,962
Adj to Beginning Fund Balance	0	0	0	9,767	0	(441,140)	360,731	0	0
Fund Balance Unappropriated	9,831,838	12,792,376	16,362,979	12,853,838	9,981,956	4,513,840	11,461,122	14,808,798	0
Total Beginning Fund Balance	\$ 10,820,074	\$ 19,979,404	\$ 27,168,926	\$ 26,792,781	\$ 25,509,118	\$ 19,322,932	\$ 36,935,698	\$ 38,239,840	\$ 27,087,868
TOTAL									
	\$ 73,143,772	\$ 107,262,416	\$ 122,582,256	\$ 135,838,709	\$ 149,012,119	\$ 221,488,049	\$ 218,292,465	\$ 207,538,902	\$ 181,762,683
Appropriations									
Instruction FLVS Part Time	31,908,655	44,022,074	57,428,822	59,166,509	70,075,450	100,154,881	102,177,470	95,089,966	76,584,729
Instruction FLVS Full Time	0	0	0	0	0	25,449,147	26,241,346	27,811,829	35,037,628
Instruction FLVS FLEX Campus	0	0	0	0	0	0	0	14,201	704,815
Categorical Appropriations	270,592	1,064,147	1,066,624	1,748,749	2,709,072	2,003,068	8,965,135	7,855,200	3,497,146
Sub-Total	32,179,247	45,086,221	58,495,446	60,915,258	72,784,522	127,607,096	137,383,951	130,771,196	115,824,318
Central Services, School-Wide Costs & Non-Recurring Appropriations									
Departments	20,985,121	35,007,269	37,303,796	49,414,333	56,463,525	55,641,113	46,087,010	49,679,839	40,703,716
PROJECTS	0	0	0	0	0	0	6,840,951	0	0
Sub-Total	20,985,121	35,007,269	37,303,796	49,414,333	56,463,525	55,641,113	52,927,961	49,679,839	40,703,716
Total Expenditures/Appropriations	\$ 53,164,368	\$ 80,093,490	\$ 95,799,242	\$ 110,329,591	\$ 129,248,047	\$ 183,248,209	\$ 190,311,912	\$ 180,451,034	\$ 156,528,034
Other Uses Of Funds									
Transfers Out	0	0	0	0	0	0	0	0	0
Total Other Uses Of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rebudgets & Ending Fund Balance									
Rebudget - Encumbrances	2,009,977	3,702,641	5,330,716	2,829,950	1,636,076	3,528,605	8,073,208	1,771,943	1,771,943
Rebudget - State Req Carryover Prgrs	327,160	192,202	1,015,722	1,923,432	1,985,458	2,364,794	1,133,923	2,065,377	378,786
Rebudget - Driver Ed-BTW	0	0	0	1,426,827	1,501,953	1,811,634	942,006	1,824,754	1,824,754
Rebudget - Carry Forward	0	0	0	0	0	0	0	0	3,866,962
Gates Grant Carryover	0	0	0	867,150	416,431	0	0	0	0
Fund Balance Reserve	0	0	0	0	0	0	3,676,082	4,218,319	5,435,836
Reserve for Carry Forward	0	0	0	0	0	0	0	3,866,962	0
Reserve for Contingency	4,849,891	6,911,104	7,582,738	8,479,803	9,710,314	15,726,009	14,155,334	13,340,513	11,956,367
Fund Balance Unappropriated	12,792,376	16,362,979	12,853,839	9,981,956	4,513,840	14,808,798	0	0	0
Total Rebudgets & Ending Balances	\$ 19,979,404	\$ 27,168,926	\$ 26,783,014	\$ 25,509,118	\$ 19,764,072	\$ 38,239,840	\$ 27,980,553	\$ 27,087,868	\$ 25,234,648
TOTAL									
	\$ 73,143,772	\$ 107,262,416	\$ 122,582,256	\$ 135,838,709	\$ 149,012,119	\$ 221,488,049	\$ 218,292,465	\$ 207,538,902	\$ 181,762,683

Enterprise Fund Budget Summary
Recommended Budget
Fiscal Year 14-15

Description	FY07-08 Actual Results	FY08-09 Actual Results	FY09-10 Actual Results	FY10-11 Actual Results	FY11-12 Actual Results	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Revenues									
Local	4,572,001	5,127,545	10,226,076	14,484,656	26,330,405	9,743,829	11,850,765	15,606,502	18,555,000
Interest	240,806	11,010	8,739	8,084	2,610	3,378	2,600	5,600	5,600
Total Revenue	\$ 4,812,807	\$ 5,138,555	\$ 10,234,815	\$ 14,492,740	\$ 26,333,015	\$ 9,747,207	\$ 11,853,365	\$ 15,612,102	\$ 18,560,600
Other Sources Of Funds									
Transfers In	0	0	0	0	0	1,773,364	4,156,804	3,138,599	7,402,464
Non-Revenue Receipts	0	0	0	0	0	0	0	0	0
Total Other Sources Of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,773,364	\$ 4,156,804	\$ 3,138,599	\$ 7,402,464
Beginning Fund Balance									
Reserve for Encumbrance	0	0	0	0	0	0	0	0	1,471,380
Reserve for Carry Forward									200,000
Adj to Prior Period Fund Balance	0	0	0	0	383,092	0	0	0	0
Adj to Beginning Fund Balance	0	0	0	0	0	441,140	(360,732)	0	0
Fund Balance Unappropriated	861,977	3,057,539	5,422,533	4,309,607	1,770,686	5,942,795	2,383,527	5,914,448	7,169,332
Total Beginning Fund Balance	\$ 861,977	\$ 3,057,539	\$ 5,422,533	\$ 4,309,607	\$ 2,153,778	\$ 6,383,935	\$ 2,022,795	\$ 5,914,448	\$ 8,840,712
TOTAL									
\$ 5,674,784	\$ 8,196,094	\$ 15,657,348	\$ 18,802,347	\$ 28,486,793	\$ 17,904,506	\$ 18,032,964	\$ 24,665,149	\$ 34,803,776	
Appropriations									
FLVS Global School	343,428	440,888	1,080,877	2,093,426	1,132,567	2,179,494	2,540,663	2,399,850	2,688,390
Franchises	0	552,252	483,195	1,492,897	741,942	2,261,935	2,966,233	3,569,696	4,575,569
Full Time School	0	0	5,995,713	8,075,638	15,743,403	0	0	0	0
Sub-Total	343,428	993,140	7,559,785	11,661,961	17,617,912	4,441,429	5,506,896	5,969,546	7,263,960
Central Services, School-Wide Costs & Non-Recurring Appropriations									
Central Services	1,753,919	1,780,421	3,787,956	5,369,700	4,926,086	5,775,265	7,534,588	6,716,293	16,313,025
School-Wide Costs	0	0	0	0	0	0	0	0	0
Non-Recurring Appropriations	0	0	0	0	0	0	0	0	0
Sub-Total	1,753,919	1,780,421	3,787,956	5,369,700	4,926,086	5,775,265	7,534,588	6,716,293	16,313,025
Total Expenditures/Appropriation	\$ 2,097,347	\$ 2,773,561	\$ 11,347,741	\$ 17,031,661	\$ 22,543,998	\$ 10,216,694	\$ 13,041,484	\$ 12,685,838	\$ 23,576,985
Other Uses Of Funds									
Transfers Out	519,898	0	0	0	0	1,773,364	0	3,138,599	7,402,464
Total Other Uses Of Funds	\$ 519,898	\$ -	\$ -	\$ -	\$ -	\$ 1,773,364	\$ -	\$ 3,138,599	\$ 7,402,464
Rebudgets & Ending Fund Balance									
Rebudget - Encumbrances	0	0	0	0	0	0	0	1,471,380	1,471,380
Rebudget - Carry Forward	0	0	0	0	0	0	0	0	200,000
Reserve for Carry Forward	0	0	0	0	0	0	0	200,000	0
Reserve for Potential FTE Decline	0	0	0	0	0	0	0	0	0
Fund Balance Unappropriated	3,057,539	5,422,533	4,309,607	1,770,686	5,942,795	5,914,448	4,991,480	7,169,332	2,152,947
Total Rebudgets & Ending Balances	\$ 3,057,539	\$ 5,422,533	\$ 4,309,607	\$ 1,770,686	\$ 5,942,795	\$ 5,914,448	\$ 4,991,480	\$ 8,840,712	\$ 3,824,327
TOTAL									
\$ 5,674,784	\$ 8,196,094	\$ 15,657,348	\$ 18,802,347	\$ 28,486,793	\$ 17,904,506	\$ 18,032,964	\$ 24,665,149	\$ 34,803,776	

Operating Budget Revenue Summary

Recommended Budget

Fiscal Year 14-15

REVENUE	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Revenues				
<u>Federal - Direct</u>				
American History Grant	91,919	0	0	0
Total Federal - Direct	\$ 91,919	\$ -	\$ -	\$ -
<u>State</u>				
State FEFP	191,572,630	167,788,149	150,155,183	134,748,274
Categoricals	6,743,065	9,930,182	8,864,526	3,520,938
Lottery	0	0	0	238,382
Miscellaneous	350	0	0	0
Total State	\$ 198,316,045	\$ 177,718,331	\$ 159,019,709	\$ 138,507,594
<u>Local</u>				
Interest	60,359	61,425	63,000	53,450
Miscellaneous	3,696,794	3,577,011	10,216,353	16,113,771
Total Local	\$ 3,757,153	\$ 3,638,436	\$ 10,279,353	\$ 16,167,221
Total Revenue	\$ 202,165,117	\$ 181,356,767	\$ 169,299,062	\$ 154,674,815

State FEFP Revenue - Part Time
Recommended Budget
Fiscal Year 14-15

REVENUE	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
FTE	33,115.76	28,102.37	24,402.61	18,649.24
Weighted FTE Funded	33,938.94	28,616.60	24,960.86	19,040.77
Base Student Allocation	3,582.98	3,752.30	3,752.30	4,031.77
District Cost Differential	1.0000	1.0000	1.0000	1.0000
Total Base FEFP	\$ 121,602,543	\$ 107,378,068	\$ 93,660,636	\$ 76,768,005
Declining Enrollment	0	1,346,423	2,240,783	5,134,234
Discretionary Contribution	12,084,270	10,447,618	9,186,851	7,372,418
Compression Adjustment .51 Mills	198,362	155,124	122,990	85,787
Proration/Holdback	(611,000)	0	(467,218)	0
Virtual Education Allocation	32,247,637	19,902,544	16,078,192	10,723,352
Minimum Guarantee	0	0	0	0
Elementary Ed FEFP	0	0	0	0
Additional Allocation	0	0	83,190	0
NET FEFP REVENUE	\$ 165,521,812	\$ 139,229,777	\$ 120,905,424	\$ 100,083,796

State FEFP Revenue - Full Time
Recommended Budget
Fiscal Year 14-15

REVENUE	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
FTE	5,157.71	5,727.01	5,823.00	6,600.00
Weighted FTE Funded	5,326.40	5,903.08	6,011.24	6,809.43
Base Student Allocation	3,582.98	3,752.30	3,752.30	4,031.77
District Cost Differential	1.0000	1.0000	1.0000	1.0000
Total Base FEFP	\$ 19,084,385	\$ 22,150,127	\$ 22,555,975	\$ 27,454,056
Declining Enrollment	0	274,389	0	0
Discretionary Contribution	1,882,100	2,129,131	2,192,184	2,609,112
Compression Adjustment .51 Mills	30,896	31,614	29,347	30,360
Proration/Holdback	(95,163)	0	(111,488)	0
ESE Guaranteed Allocation	0	184,602	184,602	453,835
Virtual Education Allocation	5,148,600	3,788,509	4,379,105	3,506,061
Minimum Guarantee	0	0	0	0
Additional Allocation	0	0	20,034	0
NET FEFP REVENUE	\$ 26,050,818	\$ 28,558,372	\$ 29,249,759	\$ 34,053,424

State FEFP Revenue - Part-Time Home FLEX

**Recommended Budget
Fiscal Year 14-15**

REVENUE	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
FTE				120.00
Weighted FTE Funded				120.48
Base Student Allocation				4,031.77
District Cost Differential				1.0000
Total Base FEFP	\$ -	\$ -	\$ -	\$ 485,748
Declining Enrollment				0
Discretionary Contribution				47,438
Compression Adjustment .51 Mills				552
Proration/Holdback				0
ESE Guaranteed Allocation				0
Virtual Education Allocation				77,316
Minimum Guarantee				0
Additional Allocation				0
NET FEFP REVENUE	\$ -	\$ -	\$ -	\$ 611,054

Federal Direct Revenue

Recommended Budget

Fiscal Year 14-15

REVENUE	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
<u>Federal - Direct</u> American History Grant	91,919	0	0	0
Total Federal-Direct	\$ 91,919	\$ -	\$ -	\$ -

Federal Through State Revenue

Recommended Budget

Fiscal Year 14-15

REVENUE	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
<u>Federal Through State</u>				
Title I	555,596	557,022	991,778	1,028,529
Title II	32,423	32,972	32,192	32,192
IDEA-Part B	350,082	372,257	607,641	676,468
Carl Perkins	25,000	25,000	23,000	23,000
PERT	381	0	1,463	1,463
Race to the Top	279	0	0	0
Total Federal	\$ 963,761	\$ 987,251	\$ 1,656,074	\$ 1,761,652

State Categorical Revenue Summary

**Recommended Budget
Fiscal Year 14-15**

REVENUE	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Weighted FTE Funded	39,265.34	34,519.68	30,972.10	19,040.77
Instructional Materials - Part Time	4,328,053	2,254,223	1,955,111	1,716,550
Instructional Materials - Full Time	674,085	459,391	466,534	607,489
Instructional Materials - FLEX	0	0	0	11,045
Sup Reading Instruction - Full Time	1,740,927	1,548,303	1,121,954	869,425
Sup Reading Instruction - Part Time	0	0	270,197	310,928
Sup Reading Instruction - FLEX	0	0	0	5,501
Teacher Sal&Ben - Part Time	0	5,668,265	4,684,533	0
Teacher Sal&Ben - Full Time 9-12	0	0	366,197	0
Teacher Sal&Ben - FLEX	0	0	0	0
Total Categorical Revenue	\$ 6,743,065	\$ 9,930,182	\$ 8,864,526	\$ 3,520,938

Lottery Revenue
Recommended Budget
Fiscal Year 14-15

REVENUE	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Weighted FTE Funded	39,265.34	34,519.68	30,972.10	19,040.77
Lottery Base Student Allocation	0.00	0.00	0.00	0.00
District Cost Differential	1.0000	1.0000	1.0000	1.0000
Lottery - Classic Part Time	0	0	0	174,773
Lottery - Full Time	0	0	0	62,503
Lottery - FLEX	0	0	0	1,106
Less Proration	0	0	0	0
Total Discretionary Lottery	\$ -	\$ -	\$ -	\$ 238,382

Interest Revenue
Recommended Budget
Fiscal Year 14-15

REVENUE	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Interest Earnings from Daily Balance	15,389	13,533	14,545	13,450
Interest Earnings from SBA	44,970	47,892	48,455	40,000
Total Interest Revenue	\$ 60,359	\$ 61,425	\$ 63,000	\$ 53,450

Miscellaneous Local Revenues

Recommended Budget

Fiscal Year 14-15

REVENUE	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Virtual & Blended Learning Labs	0	0	7,736,702	10,947,000
Driver Education - Behind the Wheel	699,083	460,000	623,120	660,000
Race to the Top Grant	221,840	165,012	204,784	170,000
FLVS Flex Campus	0	0	250,000	0
Miscellaneous Grants	30,514	0	62,319	30,500
Indirect Cost Misc Revenue	2,277,762	2,844,834	504,778	2,659,598
Course Fee Costs Reimbursement	0	0	834,650	1,392,905
Foundation Reimb - 1 Support Rep	0	48,757	0	0
Foundation Reimb - .5 Director	0	58,408	0	0
Foundation Revenue	0	0	0	128,768
P-Card Rebate	467,595	0	0	125,000
TOTAL MISC. LOCAL REVENUE	\$ 3,696,794	\$ 3,577,011	\$ 10,216,353	\$ 16,113,771

Miscellaneous State Revenues

Recommended Budget

Fiscal Year 14-15

REVENUE	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Miscellaneous State Revenue	350	0	0	0
TOTAL MISC. STATE REVENUE	\$ 350	\$ -	\$ -	\$ -

DESCRIPTION OF FUNDS

The following profit and loss pages include budget summaries for the funds listed below:

- **FLVS Global & FLVS Global School –**

FLVS Global and Global School funds include revenue generated from the promoting, marketing and selling of FLVS products and services outside of the state of Florida. Since 2001, FLVS Global has grown steadily in revenue, and the profit earned is reinvested back to FLVS.

- **Florida Franchises –**

This fund includes revenue generated from our Florida Franchises that are managed by districts throughout the state of Florida. Currently there are 30 franchises, representing 57 Florida districts.

- **FLVS Development Fund –**

The sources of revenue for the FLVS development fund are the profits from the FLVS enterprise funds; FLVS Global Services, FLVS Global School, and Florida Franchises. Revenue for the development fund also comes from new lines of business from Spectrum, a program that offers FLVS related products online through the Florida Services department. The appropriations in this fund are allocated for the development of student courses and staff professional development.

- **FLVS Health Insurance Trust –**

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 (3) different medical PPO plans for employees to choose from, with one plan being a lower-premium, higher-deductible plan with an employer-contributed HRA (health reimbursement arrangement). The current cost-sharing strategy to fund the medical plan includes FLVS paying approximately 85% towards employee-only monthly premiums, and 75% 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 Global & FLVS Global School

Recommended Budget

Fiscal Year 14-15

Funds 921 & 922

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Beginning Balance		3,121,257	0	3,360,299	4,035,560
REVENUES					
FLVS Global		4,389,919	4,750,000	7,281,626	7,550,000
FLVS Global School		2,162,196	2,750,000	2,290,842	2,750,000
Interest		3,378	2,600	5,600	5,600
Total Revenues		6,555,493	7,502,600	9,578,068	10,305,600
Total Revenues & Balances		\$ 9,676,750	\$ 7,502,600	\$ 12,938,367	\$ 14,341,160
APPROPRIATIONS					
<u>Positions FLVS Global</u>					
Chief Business Development Officer	4111		0.25	0.25	
Senior Vice President, Business Development	4111				0.25
Vice President, FLVS Global	4111	1.00	1.00	1.00	
Director, Global Services	4112	1.00	1.00	1.00	1.00
Senior Manager	4113	1.00	1.00		
Senior Manager, eSolutions	4113	1.00	1.00		
Senior Manager, Product Development	4113			0.50	0.50
Senior Manager, Products & Services	4113			1.00	1.00
Senior Manager, Sales	4113			1.00	1.00
Account Manager, FLVS Global	4113	3.00	4.00	4.00	3.20
Manager, Business Operations	4113		1.00	1.00	1.00
Manager, Client Innovation Support	4113				1.00
Manager, Client Technical Services	4113	1.00	1.00	1.00	1.00
Manager, Communication and Marketing	4113		1.00		
Manager, Curriculum	4113				1.00
Manager, Product	4113	1.00	1.00	1.00	1.00
Manager, Product Development	4113				1.00
Manager, Project	4113				1.00
Specialist, Curriculum	4132				1.00
Representative, Client Support	4165	1.00	1.00		
Representative, Field Operations Support	4161	1.00	1.00	1.00	1.00
Assistant, Administrative	4162				1.00
Assistant, Executive	4162		0.12	0.25	0.25
Liaison, eSolutions	4165		2.00		
Liaison, Global Learning	4165			1.00	1.00
Specialist, Client Support	4165	3.00	3.00	2.00	1.00
Specialist, eSolutions	4165			7.00	7.00
Specialist, Global Learning	4165			2.00	1.00
Specialist, Global Sales Proposal	4165			1.00	
Specialist, Global Services Support	4165				1.00
Specialist, Instructional Design	4165	2.00	2.00	2.00	2.00
Specialist, Client Support Peer Lead				1.00	
Specialist, Strategic Marketing	4165			1.00	1.00
Specialist, Team Lead Business Operations	4165	1.00			
Architect, Software	4166			1.00	1.00
Analyst, Quality	4167	1.00	1.00	1.00	
Developer, Software	4168				1.00
Total FLVS Global Positions		18.00	22.37	32.00	33.20
<u>Positions FLVS Global School</u>					
Director, Student Learning	4112				0.05
Manager, Client Operations	4113	1.00	1.00	1.00	1.00
Manager, Account FLVS Global	4113				0.80
Principal, Global School	4114	1.00	1.00	1.00	1.00
Instructor	4120	15.00	20.00	16.00	16.00
Instructor - Part Time	4129	6.30	9.00	23.00	14.00
Instructor, Quality Assurance	4130	0.45	1.00	1.00	0.20
Representative, Client Support	4161	2.00	2.00	2.00	2.00
Total FLVS Global School Positions		25.75	34.00	44.00	35.05

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Total Positions		43.75	56.37	76.00	68.25
Regular Salaries		2,538,323	2,906,366	2,963,198	3,431,891
Teacher Career Ladder	4190		30,000		30,000
Supplement	4190	9,051		7,948	71,000
Overtime	4192	1,191		191	200
Employee Sales Commission	4750			22,633	139,945
Total Salaries		2,548,565	2,936,366	2,993,969	3,673,036
Medical	4231	315,086	407,382	389,919	458,575
FICA	4220	195,793	224,631	222,242	270,281
FRS	4210	136,837	204,077	223,045	264,739
Total Benefits		647,716	836,090	835,205	993,595
Personnel Costs		3,196,281	3,772,456	3,829,175	4,666,631
Operating Expenses					
Professional & Technical Services	4310	361,926	167,663	228,767	670,300
Contract Labor	4311	3,573	280,000	38,010	
Outsourced Hosting Fees	4317	427		61	61
Travel In-State	4332	23,315	46,700	24,926	86,651
Travel Out-State	4333	136,505	264,500	315,850	395,712
Rentals	4360	329,556	250,087	101,098	444,477
Course Costs	4360		59,744	54,816	62,178
Annual Software Licensing	4362	26,387	66,860	40,220	103,380
Software Service Rental	4364	54,200	82,500	80,807	
Postage	4371	3,784	16,200	3,692	13,450
Internet Access	4373	643	2,100	40	
Communication Stipends	4374	77,058		40,215	48,012
Other Purchased Services	4390	100,378	233,100	91,304	232,500
Commission	4391	631,383	1,280,000	892,402	1,325,000
Supplies	4510	49,898	61,300	33,717	70,050
Non-Capitalized FFE	4642	300			
Non-Capitalized Computer Hdwr	4644	272			
Non-Capitalized Software	4692	119		99	
Dues And Fees	4730	43,267	154,250	54,075	255,891
Indirect Cost Charge	4793	1,075,259	503,986	460,542	465,361
Bad Debt Expense	4820	193,890		(181,065)	
Professional Staff Development					
Travel In-State	4332	1,446	7,913	2,537	4,950
Travel Out-State	4333	4,714	2,400	5,687	
Supplies	4510	29		126	
Dues And Fees	4730	1,841		404	3,000
Total Operating Expenses		3,120,170	3,479,303	2,288,330	4,180,973
Total Appropriations		6,316,451	7,251,759	6,117,505	8,847,604
FLVS Operating Income (Loss)		235,664	248,241	3,454,963	1,452,396
Transfer to Development Fund		0	0	2,785,302	4,708,578
Ending Balances		3,360,299	250,841	4,035,560	784,977
Total Appropriations & Ending Balances		\$ 9,676,750	\$ 7,502,600	\$ 12,938,367	\$ 14,341,160

Florida Franchises
Recommended Budget
Fiscal Year 14-15
Fund 930

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Beginning Balances		1,773,364	0	353,295	1,634,337
REVENUES					
Franchise Enrollment		48,411	61,250	96,371	137,500
Franchise Rate		50	50	50	50
Operating Revenue		2,420,550	3,062,500	4,818,550	6,875,000
Additional Course Enrollment Fees		194,680	614,380	385,484	550,000
Total Revenues		2,615,230	3,676,880	5,204,034	7,425,000
Total Revenues & Balances		\$ 4,388,594	\$ 3,676,880	\$ 5,557,329	\$ 9,059,337
POSITIONS					
Chief Business Development Officer	4111		0.25	0.25	
Senior Vice President, Business Development	4111				0.25
Director, Florida Services	4112	0.25		0.80	0.80
Director, Instructional Models	4112		0.80		
Administrator, FL Services Operations	4112			1.00	1.00
Senior Manager, Franchise Operations	4113	1.00	1.00		
Instructor, Quality Assurance	4120				1.00
Manager, District Relations	4134	2.00	2.00		1.50
Manager, District Relations Peer Lead	4136			1.00	0.10
Representative, Client Support	4161			1.00	2.00
Representative, Field Operations Support	4161			1.00	1.00
Representative, Program Support	4161	1.00	1.00		
Assistant, Executive	4162		0.13	0.50	0.50
Specialist, Blended Learning	4165				0.50
Specialist, Learning	4165	1.00	1.00	1.00	1.00
Specialist, Quality Assurance	4165	1.00	1.00	1.00	1.00
Total Positions		6.25	7.18	7.55	10.65
APPROPRIATIONS					
Regular Salaries		417,624	469,822	478,177	628,688
Supplement	4190	2,314		2,939	688
Overtime	4192	1,714		1,814	
One time market adjustment	4750				
Total Salaries		421,652	469,822	482,930	629,376
Medical	4231	63,023	61,748	67,702	88,395
FICA	4220	30,323	35,941	33,934	48,147
FRS	4210	22,789	32,653	37,957	50,735
Total Benefits		116,135	130,342	139,593	187,277
Personnel Costs		537,787	600,164	622,523	816,653
Recurring Expenses					
Contract Labor	4311				
Legal Fees	4312				
Travel In-State	4332	3,623	16,500	17,255	21,500
Travel Out-of-State	4350	78		252	
Rentals	4360	480,755	5,000	418,614	190,288
Estimated Course Costs	4360		699,814	779,834	1,330,727
Postage	4371	95	200	54	200
Telephone	4372				
Internet Access	4373				
Communication Stipend	4374	11,716			
Other Purchased Services	4390	13,256	47,000	42,078	50,200
Supplies	4510	27,882	16,000	29,408	16,000
Dues And Fees	4730	394			
Indirect Cost - LMS & Tier 1	4793		1,375,213		
Other Indirect Cost Charge	4793	1,186,349	206,077	1,658,227	2,150,001
Bad Debt Expense	4820				
Professional Staff Development					
Travel In-State	4332		265	1,101	
Travel Out-State	4333			279	
Dues and Fees	4370			70	
Total Operating Expenses		1,724,148	2,366,069	2,947,173	3,758,916
Total Appropriations		2,261,935	2,966,233	3,569,696	4,575,569
Franchises Operating Profit (Loss)		353,295	710,647	1,634,338	4,483,768
Transfer to Development Fund		1,773,364	0	353,297	2,693,886
Ending Balance		353,295	710,647	1,634,337	1,789,882
Total Appropriations & Ending Balances		\$ 4,388,594	\$ 3,676,880	\$ 5,557,329	\$ 9,059,337

FLVS Development Fund

Recommended Budget

Fiscal Year 14-15

Fund 923

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Beginning Balance		1,489,314	2,022,797	2,200,854	3,170,814
REVENUES					
Beginning Balance - Development Fund					
Beginning Balance - FLVS Global					
Beginning Balance - Franchise					
Beginning Balance - Full Time					
Transfers In		1,773,364	4,156,804	3,138,599	7,402,464
Foundation donation			200,000		
Revenue		576,484	473,885	830,000	830,000
Total Revenues		2,349,848	4,830,689	3,968,599	8,232,464
Total Revenues & Balances		\$ 3,839,162	\$ 6,853,486	\$ 6,169,453	\$ 11,403,278
POSITIONS					
VP, Strategic Partnerships	4111		1.00	1.00	1.00
Senior Manager, Product Development	4113		1.00	0.50	0.50
Manager, Account Florida Services	4113			3.00	3.00
Manager, Curriculum Social Studies	4113		1.00	1.00	1.00
Manager, Instructional Design	4113				1.00
Manager, Product Development	4113				1.00
Manager, Strategic Partnerships	4113		1.00	1.00	1.00
Specialist, Curriculum	4132				8.00
Specialist, Curriculum Team Lead	4132				1.00
Designer, Interactive	4134				3.00
Designer, Interactive Peer Lead	4134				1.00
Representative, Florida Services	4134		3.00		
Writer, Content TOA	4137			2.00	4.27
Writer, Content TOA Peer Lead	4137				1.00
Assistant, Executive	4162		0.50	0.50	
Specialist, Instructional Design	4165			0.30	4.30
Specialist, Instructional Design Peer Lead	4165				1.00
Developer, Web	4168				8.00
Developer, Web Team Lead	4168				1.00
Total Positions		0.00	7.50	9.30	41.07
APPROPRIATIONS					
Regular Salaries		20,505	588,706	508,054	2,661,914
Supplements	4190	22,392		22,665	32,500
Overtime	4192			185	
Bonus	4750			998	
Total Salaries		42,897	588,706	531,902	2,694,414
Medical	4231	3,282	64,500	52,442	340,881
FICA	4220	3,105	45,036	36,573	206,123
FRS	4210	2,268	40,915	55,284	216,571
Total Benefits		8,655	150,451	144,299	763,575
Personnel Costs		51,552	739,157	676,201	3,457,989
Recurring Expenses					
Professional and Technical Services	4310	119,825	160,000	873,116	4,364,493
Projects - Course Development	4310				1,162,021
Florida Advocacy	4310	363,143	258,600	250,000	160,000
National Advocacy	4310			75,000	
Contract Labor	4311			28,373	
Travel In-State	4332	183,838	52,000	42,285	52,663
Travel Out-State	4333	44,292	12,000	33,572	12,500
Repairs & Maintenance	4350				
Rentals	4360		4,500	5,805	9,500
Annual Software Licenses	4362			1,505	
Postage	4371	12	900	127	900
Telephone	4372				
Internet Access	4373				
Communication Stipends	4374	535			
Other Purchased Services	4390	15,891	198,000	142,304	198,000
Commission	4391	7,854			
Supplies	4510	3,136	1,500	2,975	1,738
Dues And Fees	4730	25,480		47,150	25,000
Indirect Cost	4793			44,236	44,236
Professional Staff Development					
Professional Learning Conference:					
- Professional and Technical Services	4310	68,424	132,500	48,794	
- Travel In-State	4332	(18,068)	265,461	93,443	186,159
- Travel Out-of-State	4333	505	30,600	39,586	
- Rentals	4360	718,028	864,054	563,275	
- Internet Service	4373		5,000		
- Other Purchased Services	4390	12,963	19,100	700	
- Supplies	4510	40,898	74,200	8,480	1,000
- Registration Fees	4730				471,781
Other Staff Development					
Travel In-State	4332		5,920	203	5,831
Travel Out-State	4333				
Supplies	4510			21,510	
Dues And Fees	4730				
Total Operating Expenses		1,586,756	2,084,335	2,322,438	6,695,822
Total Appropriations		1,638,308	2,823,492	2,998,639	10,153,811
Development Profit (Loss)		711,540	2,007,197	969,960	(1,921,347)
Transfers Out					
Ending Balance		2,200,854	4,029,994	3,170,814	1,249,467
Total Appropriations & Ending Balances		\$ 3,839,162	\$ 6,853,486	\$ 6,169,453	\$ 11,403,278

FLVS Health Insurance Trust
Recommended Trust Fund Budget
Fiscal Year 14-15
Cost Center: 9999, Fund 711

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
REVENUES					
Premium Revenue		15,894,156	19,288,112	16,359,473	14,752,586
Interest Revenue		6,350	6,100	7,026	7,300
Total Revenues		15,900,506	19,294,212	16,366,499	14,759,886
RESERVES & BALANCES					
Incurred But Not Reported Claim Reserve		1,108,914	1,428,454	909,033	2,126,340
Claim Stabilization Reserve		1,340,109	1,593,828	1,589,416	1,928,811
Ending Balances		1,402,077	5,154,942	5,169,403	6,121,519
Total Reserves & Balances		3,851,100	8,177,224	7,667,852	10,176,670
Total Revenues & Balances		\$ 19,751,606	\$ 27,471,436	\$ 24,034,351	\$ 24,936,556
POSITIONS					
Total Positions					
APPROPRIATIONS					
Total Salaries					
Total Benefits					
Personnel Costs					
Recurring Expenses					
Claims Expense	4770	12,083,753	17,294,766	13,159,536	13,411,442
Insurance Stop Loss	4771			514,784	530,228
Insurance Admin Fees	4772			481,580	496,028
PCORI Fee	4773			3,531	3,531
Total Operating Expenses		12,083,753	17,294,766	14,159,432	14,441,229
Total Appropriations		12,083,753	17,294,766	14,159,432	14,441,229
Incurred But Not Reported Claim Reserve		909,033	2,126,340	1,617,925	2,682,288
Claim Stabilization Reserve		1,589,416	1,928,811	1,635,947	1,475,259
Ending Balances		5,169,403	6,121,519	6,621,046	6,337,780
Total Appropriations & Ending Balances		\$ 19,751,606	\$ 27,471,436	\$ 24,034,351	\$ 24,936,556

Categorical Programs Appropriation Summary

**Recommended Budget
Fiscal Year 14-15**

Description	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
State FEFP Categoricals				
Supplemental Reading Plan	1,276,218	2,656,405	1,897,526	2,667,146
Miscellaneous Categoricals & Grants				
Gates Foundation				
Driver Ed - Behind the Wheel	389,401	460,000	610,000	660,000
FLVS Flex Campus	0	0	14,201	0
Race To The Top	211,276	165,012	223,198	170,000
Miscellaneous Grants	34,254	15,453	73,746	0
Federal Categoricals				
American History Grant	91,919	0	0	0
TOTAL	\$ 2,003,068	\$ 8,965,135	\$ 7,869,401	\$ 3,497,146

Supplemental Reading Plan

Recommended Budget

Fiscal Year 14-15

Fund 101

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Beginning Balances		1,870,244	2,242,025	2,334,953	1,829,578
REVENUES					
Revenue		1,740,927	1,548,303	1,392,151	1,185,854
Total Revenues		1,740,927	1,548,303	1,392,151	1,185,854
Total Revenues & Balances		\$ 3,611,171	\$ 3,790,328	\$ 3,727,104	\$ 3,015,432
POSITIONS					
Leader, District Literacy	4113			1.00	1.00
Manager, ESE	4113	1.00	1.00	1.00	1.00
Manager, Literacy	4113	1.00	1.00		
Instructor, ESE	4120	6.00	6.00	7.00	
Instructor, FT	4120				3.00
Instructor, Intensive Reading	4120		2.00	2.00	2.00
Instructor, Adj Intensive Reading	4129				
Literacy Coach	4138	9.00	7.00	13.00	3.00
Literacy Coach, Lead	4138				
Literacy Coach, Team Lead	4138		2.00		
Representative, Laptop for Literacy Program	4165		1.00		
Specialist, ESE	4165	3.00	3.00		
Specialist, Learning	4165				1.00
Specialist, Literacy Common Core	4165	5.00	4.00	3.00	
Specialist, Literacy Curriculum	4165			1.00	1.00
Specialist, Math	4165	1.00	1.00	1.00	
Specialist, Reading Res/Intervention	4165		1.00		
Specialist, Team Lead Literacy Common Core	4165		1.00		
Total Positions		26.00	30.00	29.00	12.00
APPROPRIATIONS					
Regular Salaries		913,583	1,576,462	1,326,584	669,543
Part-Time					
One time market adjustment	4750				
Supplements	4190	2,327		340	
Total Salaries		915,910	1,576,462	1,326,924	669,543
Medical	4231	131,162	258,000	173,971	99,600
FICA	4220	67,772	120,599	96,717	51,220
FRS	4210	46,080	109,564	92,221	49,345
Total Benefits		245,014	488,163	362,910	200,165
Personnel Costs		1,160,924	2,064,625	1,689,834	869,708
Recurring Expenses					
Professional & Technical Services	4310		28,800	87,086	1,728,338
Travel-In State	4332	5,524	3,680	35,637	
Travel-Out State	4333	7,078		5,054	
Rentals	4360		25,000	47,625	36,000
Annual Software	4362			20,000	
Postage	4371	142		6	
Communication Stipend	4374	27,735		9,039	8,100
Other Purchased Services	4390				
Supplies	4510	1,088	510,000	12	5,000
Non-Capitalized FFE	4642	150	24,300		
Non-Capitalized Software	4692				
Dues And Fees	4730	401		68	
Professional Staff Development					
Travel-In State	4332	65,573		2,457	20,000
Travel-Out State	4333	7,379		74	
Supplies	4510	224		33	
Dues And Fees	4730			600	
Total Operating Expenses		115,294	591,780	207,691	1,797,438
Total Appropriations		1,276,218	2,656,405	1,897,526	2,667,146
Ending Balances		2,334,953	1,133,923	1,829,578	348,286
Total Appropriations & Ending Balances		\$ 3,611,171	\$ 3,790,328	\$ 3,727,104	\$ 3,015,432

Teacher Performance Raises

Recommended Budget

Fiscal Year 14-15

Cost Center: 0001

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Projected Results
Beginning Balance		0	0	0	0
REVENUES					
Revenue		0	5,668,265	5,050,730	0
Total Revenue		0	5,668,265	5,050,730	0
Total Revenues & Balances		\$ -	\$ 5,668,265	\$ 5,050,730	\$ -
POSITIONS					
Teacher Salary Increase					
Total Positions		0.00	0.00	0.00	0.00
APPROPRIATIONS					
Teacher Salary Increase	4120	0	4,946,130	4,407,268	
Total Salaries		0	4,946,130	4,407,268	0
Medical	4231				
FICA	4220		378,379	337,157	
FRS	4210		343,756	306,305	
Total Benefits			722,135	643,462	
Personnel Costs		0	5,668,265	5,050,730	
Total Appropriations		0	5,668,265	5,050,730	0
Ending Balances			0	0	0
Total Appropriations & Ending Balances		\$ -	\$ 5,668,265	\$ 5,050,730	\$ -

Driver Education - Behind the Wheel

Recommended Budget

Fiscal Year 14-15

Cost Center: 9710, Fund 105

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Beginning Balance		1,501,953	942,006	1,811,635	1,824,755
REVENUES					
Revenue		699,083	460,000	623,120	660,000
Total Revenue		699,083	460,000	623,120	660,000
Total Revenues & Balances		\$ 2,201,036	\$ 1,402,006	\$ 2,434,755	\$ 2,484,755
POSITIONS					
Total Positions		0.00	0.00	0.00	0.00
APPROPRIATIONS					
Total Salaries		0	0	0	0
Medical	4231				
FICA	4220				
FRS	4210				
Total Benefits		0	0	0	0
Personnel Costs		0	0	0	0
Recurring Expenses					
Contract Labor	4311				
Legal Fees	4312				
Travel In-State	4332				
Travel Out-State	4333				
Rentals	4360				
Postage	4371				
Communication Stipends	4374				
Internet Access	4373				
Other Purchased Services	4390	389,401	460,000	610,000	660,000
Supplies	4510				
Materials - Textbooks State Adopted	4520				
Capitalized Audio Visual Materials	4621				
Non-Capitalized Audio Visual Materials	4622				
Capitalized FFE	4641				
Non-Capitalized FFE	4642				
Capitalized Computer Hardware	4643				
Non-Capitalized Computer Hdwr	4644				
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730				
Professional Staff Development					
Travel In-State	4332				
Travel Out-State	4333				
Total Operating Expenses		389,401	460,000	610,000	660,000
Total Appropriations		389,401	460,000	610,000	660,000
Ending Balances		1,811,635	942,006	1,824,755	1,824,755
Total Appropriations & Ending Balances		\$ 2,201,036	\$ 1,402,006	\$ 2,434,755	\$ 2,484,755

Miscellaneous Grants
Recommended Budget
Fiscal Year 14-15
Fund 106

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Beginning Balances		15,167	15,453	11,427	0
REVENUE					
Revenue		30,514	0	62,319	30,500
Total Revenues		30,514	0	62,319	30,500
Total Revenues & Balances		\$ 45,681	\$ 15,453	\$ 73,746	\$ 30,500
POSITIONS					
Total Positions		0.00	0.00	0.00	0.00
APPROPRIATIONS					
Regular Salaries				6,152	
Supplements	4190	12,000		22,940	
Overtime	4192				
One time market adjustment	4750				
Total Salaries		12,000	0	29,092	0
Medical	4231			891	
FICA	4220	937		2,206	
FRS	4210	763		1,780	
Total Benefits		1,700	0	4,877	0
Personnel Costs		13,700	0	33,968	0
Recurring Expenses					
Contract Labor	4311		15,453	12,166	
Software Dev Consulting	4318				
Travel In-State	4332	5,201		13,046	
Travel Out-State	4333	5,468		1,679	
Rentals	4360				
Postage	4371			31	
Communication Stipends	4374				
Internet Access	4373				
Other Purchased Services	4390			967	
Supplies	4510	299		4,427	
Materials - Textbooks State Adopted	4520				
Capitalized Audio Visual Materials	4621				
Non-Capitalized Audio Visual Materials	4622				
Capitalized FFE	4641				
Non-Capitalized FFE	4642				
Capitalized Computer Hardware	4643				
Non-Capitalized Computer Hdwr	4644				
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730	9,586		5,367	
Indirect Cost	4793			2,094	
Professional Staff Development					
Travel In-State	4332				
Travel Out-State	4333				
Total Operating Expenses		20,554	15,453	39,778	0
Total Appropriations		34,254	15,453	73,746	0
Ending Balances		11,427	0	0	30,500
Total Appropriations & Ending Balances		\$ 45,681	\$ 15,453	\$ 73,746	\$ 30,500

FLVS Flex Campus
Recommended Budget
Fiscal Year 14-15
Fund 111

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Beginning Balances		0	0	0	235,799
REVENUE					
Revenue		0	0	250,000	611,054
Total Revenues		0	0	250,000	611,054
Total Revenues & Balances		\$ -	\$ -	\$ 250,000	\$ 846,853
POSITIONS					
Director, FLEX Campus	4112				1.00
Instructor	4120				4.00
Instructor, PT	4129				1.00
Assistant, Administrative	4162				1.00
Analyst, Data	4165				1.00
Total Positions		0.00	0.00	0.00	8.00
APPROPRIATIONS					
Regular Salaries					390,500
Supplements	4190				
Overtime	4192				
One time market adjustment	4750				
Total Salaries		0	0	0	390,500
Medical	4231				58,100
FICA	4220				29,873
FRS	4210				28,780
Total Benefits		0	0	0	116,753
Personnel Costs		0	0	0	507,253
Recurring Expenses					
Contract Labor	4311			7,500	
Software Dev Consulting	4318				
Travel In-State	4332			3,401	
Travel Out-State	4333			1,700	137,406
Rentals	4360				
Postage	4371				
Communication Stipends	4374				7,656
Internet Access	4373				
Other Purchased Services	4390				2,500
Supplies	4510			1,600	
Materials - Textbooks State Adopted	4520				
Capitalized Audio Visual Materials	4621				
Non-Capitalized Audio Visual Materials	4622				
Capitalized FFE	4641				50,000
Non-Capitalized FFE	4642				
Capitalized Computer Hardware	4643				
Non-Capitalized Computer Hdwr	4644				
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730				
Indirect Cost	4793				
Professional Staff Development					
Travel In-State	4332				
Travel Out-State	4333				
Total Operating Expenses		0	0	14,201	197,562
Total Appropriations		0	0	14,201	704,815
Ending Balances		0	0	235,799	142,038
Total Appropriations & Ending Balances		\$ -	\$ -	\$ 250,000	\$ 846,853

Race To The Top
Recommended Budget
Fiscal Year 14-15
Department various, Fund 107

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Beginning Balances		7,850	0	18,414	0
REVENUES					
Revenue		221,840	165,012	204,784	170,000
Total Revenues		221,840	165,012	204,784	170,000
Total Revenues & Balances		\$ 229,690	\$ 165,012	\$ 223,198	\$ 170,000
POSITIONS					
Coordinator, Project Grant	4165	1.00	1.00	1.00	0.25
Tutors	4169	24.00	9.00	13.00	2.25
Total Positions		25.00	10.00	14.00	2.50
APPROPRIATIONS					
Regular Salaries		124,122	141,640	127,590	44,073
Supplements	4190	9,500			
One time market adjustment	4750				
Interns	4753			250	
Total Salaries		133,622	141,640	127,840	44,073
Medical	4231	15,551	8,600	15,735	2,075
FICA	4220	10,077	10,835	9,273	3,372
FRS	4210	4,822	3,937	8,558	3,248
Total Benefits		30,450	23,372	33,565	8,695
Personnel Costs		164,072	165,012	161,405	52,768
Recurring Expenses					
Professional & Technical Services	4310			13,064	94,732
Contract Labor	4311				
Software Dev Consulting	4318				
Travel In-State	4332	9,682		7,772	
Travel Out-State	4333			717	
Rentals	4360				
Postage	4371	57			
Communication Stipends	4374	2,250			
Internet Access	4373				
Other Purchased Services	4390	700			
Supplies	4510	7,679		9,702	
Capitalized FFE	4641				
Non-Capitalized FFE	4642				
Capitalized Computer Hardware	4643				
Non-Capitalized Computer Hdwr	4644	25,415		18,414	
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730	1,421		3,751	2,000
Indirect Cost	4793			7,656	8,500
Professional Staff Development					
Travel In-State	4332			717	12,000
Dues And Fees	4730				
Total Operating Expenses		47,204	0	61,793	117,232
Total Appropriations		211,276	165,012	223,198	170,000
Ending Balances		18,414	0	0	0
Total Appropriations & Ending Balances		\$ 229,690	\$ 165,012	\$ 223,198	\$ 170,000

American History Grant

Recommended Budget

Fiscal Year 14-15

Cost Center: Fund 103

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Beginning Balance		0	0	0	0
REVENUES					
Revenue		91,919	0	0	0
Total Revenue		91,919	0	0	0
Total Revenues & Balances		\$ 91,919	\$ -	\$ -	\$ -
POSITIONS					
Total Positions		0.00	0.00	0.00	0.00
APPROPRIATIONS					
Regular Salaries					
Teacher Bonuses	4750	16,310			
Overtime	4192				
Supplements	4190	12,000			
Total Salaries		28,310	0	0	0
Medical	4231	0			
FICA	4220	1,952			
FRS	4210	0			
Total Benefits		1,952	0	0	0
Personnel Costs		30,262	0	0	0
Recurring Expenses					
Professional & Technical Services	4310	49,625			
Contract Labor	4311				
Legal Fees	4312				
Travel In-State	4332	493			
Travel Out-State	4333	11,539			
Repairs & Maintenance	4350				
Rentals	4360				
Postage	4371				
Telephone	4372				
Communication Stipend	4374				
Other Purchased Services	4390				
Supplies	4510				
Purchasing Card Charges	4519				
Materials-Textbooks State Adopted	4520				
Capitalized Audio Visual Materials	4621				
Non-Capitalized Audio Visual Materials	4622				
Capitalized FFE	4641				
Non-Capitalized FFE	4642				
Capitalized Computer Hardware	4643				
Non-Capitalized Computer Hdwr	4644				
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730				
Professional Staff Development					
Travel In-State	4332				
Travel Out-State	4333				
Dues And Fees	4730				
Total Operating Expenses		61,657	0	0	0
Total Appropriations		91,919	0	0	0
Ending Balances		0	0	0	0
Total Appropriations & Ending Balances		\$ 91,919	\$ -	\$ -	\$ -

Title I Grant
Recommended Budget
Fiscal Year 14-15
Cost Center: 9123, Fund 420

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Beginning Balance		0	0	0	0
REVENUES					
Revenue		555,596	557,022	991,778	1,028,529
Total Revenues		555,596	557,022	991,778	1,028,529
Total Revenues & Balances		\$ 555,596	\$ 557,022	\$ 991,778	\$ 1,028,529
POSITIONS					
Administrator, Title I	4113			0.80	0.80
Manager, Title I	4113	0.90	1.00		
Instructor, ESE	4120				
Instructor, Language Arts Intervention	4120		0.50		
Instructor, Math Intervention	4120		0.50		
Instructor, English Intervention	4120		2.00		
Instructor, Intervention	4120			2.00	2.00
TOA, Parent Involvement	4120				1.00
Specialist, Curriculum CTE	4132				
Total Positions		0.90	4.00	2.80	3.80
APPROPRIATIONS					
Regular Salaries		17,393	194,386	111,668	188,264
Supplements	4190				
One time market adjustment	4750				
Total Salaries		17,393	194,386	111,668	188,264
Medical	4231	2,745	34,400	11,447	31,540
FICA	4220	1,336	14,871	8,391	14,402
FRS	4210	921	12,252	7,761	13,875
Total Benefits		5,002	61,523	27,599	59,817
Personnel Costs		22,395	255,909	139,267	248,081
Recurring Expenses					
Professional and Technical Services	4310	473,730	255,066	772,136	668,150
Travel In-State	4332	1,929	2,200	2,280	6,400
Travel Out-State	4333			1,173	
Repairs & Maintenance	4350				
Rentals	4360	115		59,674	85,000
Annual Software Licenses	4362		312		
Postage	4371		200		
Telephone	4372				
Internet Access	4373				
Communication Stipends	4374		6,960	1,495	4,598
Other Purchased Services	4390				
Supplies	4510			60	1,100
Other Materials	4590			1,463	
Capitalized Software	4691				
Non-Capitalized Software	4692	49,950			
Dues And Fees	4730			4,035	5,200
Indirect Cost	4793	7,477	36,375	10,000	10,000
Professional Staff Development					
Professional and Technical Services	4310				
Travel In-State	4332				
Travel Out-State	4333			195	
Rentals	4360				
Dues And Fees	4730				
Total Operating Expenses		533,201	301,113	852,511	780,448
Total Appropriations		555,596	557,022	991,778	1,028,529
Ending Balance		0	0	0	0
Total Appropriations & Ending Balances		\$ 555,596	\$ 557,022	\$ 991,778	\$ 1,028,530

Title II Grant
Recommended Budget
Fiscal Year 14-15
Cost Center: 9123, Fund 420

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Beginning Balance		0	0	0	0
REVENUES					
Revenue		32,423	32,972	32,192	38,191
Total Revenues		32,423	32,972	32,192	38,191
Total Revenues & Balances		\$ 32,423	\$ 32,972	\$ 32,192	\$ 38,191
POSITIONS					
Instructor	4120				
Total Positions		0.00	0.00	0.00	0.00
APPROPRIATIONS					
Regular Salaries					
Supplements	4190		25,434		
One time market adjustment	4750				
Total Salaries		0	25,434	0	0
Medical	4231				
FICA	4220		1,946		
FRS	4210		1,781		
Total Benefits		0	3,727	0	0
Personnel Costs		0	29,161	0	0
Recurring Expenses					
Professional and Technical Services	4310	28,560			
Travel In-State	4332			829	
Travel Out-State	4333			1,046	
Repairs & Maintenance	4350				
Rentals	4360				
Annual Software Licenses	4362				
Postage	4371				
Telephone	4372				
Internet Access	4373				
Communication Stipends	4374				
Other Purchased Services	4390				
Supplies	4510			17,108	
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730			13,209	
Indirect Cost	4793	3,863	3,811		7,443
Professional Staff Development					
Professional and Technical Services	4310				15,374
Travel In-State	4332				5,000
Travel Out-State	4333				
Rentals	4360				5,374
Dues And Fees	4730				5,000
Total Operating Expenses		32,423	3,811	32,192	38,191
Total Appropriations		32,423	32,972	32,192	38,191
Ending Balance		0	0	0	0
Total Appropriations & Ending Balances		\$ 32,423	\$ 32,972	\$ 32,192	\$ 38,191

IDEA Grant
Recommended Budget
Fiscal Year 14-15
Cost Center: 9123, Fund 420

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Beginning Balance		0	0	0	0
REVENUES					
Revenue		350,082	372,257	607,641	676,468
Total Revenues		350,082	372,257	607,641	676,468
Total Revenues & Balances		\$ 350,082	\$ 372,257	\$ 607,641	\$ 676,468
POSITIONS					
Instructor, Special Education K-8	4120		2.50	1.00	1.00
Instructor, Special Education 9-12	4120		0.50		
Specialist, Reading Resource/Intervention	4165			1.00	1.00
Total Positions		0.00	3.00	2.00	2.00
APPROPRIATIONS					
Regular Salaries			146,763		97,863
Supplements	4190				
One time market adjustment	4750				
Total Salaries		0	146,763	0	97,863
Medical	4231		25,800		16,600
FICA	4220		11,227		7,487
FRS	4210		10,200		7,213
Total Benefits		0	47,227	0	31,299
Personnel Costs		0	193,990	0	129,162
Recurring Expenses					
Professional and Technical Services	4310	340,820	128,450	602,768	540,813
Travel In-State	4332	760			
Travel Out-State	4333	3,956			
Repairs & Maintenance	4350				
Rentals	4360				
Annual Software Licenses	4362				
Postage	4371				
Telephone	4372				
Internet Access	4373				
Communication Stipends	4374				1,620
Other Purchased Services	4390				
Supplies	4510	683			
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730				
Indirect Cost	4793	3,863	49,817	4,873	4,873
Professional Staff Development					
Professional and Technical Services	4310				
Travel In-State	4332				
Travel Out-State	4333				
Rentals	4360				
Dues And Fees	4730				
Total Operating Expenses		350,082	178,267	607,641	547,306
Total Appropriations		350,082	372,257	607,641	676,468
Ending Balance		0	0	0	0
Total Appropriations & Ending Balances		\$ 350,082	\$ 372,257	\$ 607,641	\$ 676,468

Carl Perkins Career Tech Ed Grant

Recommended Budget

Fiscal Year 14-15

Cost Center: 9123, Fund 420

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Beginning Balance		0	0	0	0
REVENUES					
Revenue		25,000	25,000	23,000	23,000
Total Revenues		25,000	25,000	23,000	23,000
Total Revenues & Balances		\$ 25,000	\$ 25,000	\$ 23,000	\$ 23,000
POSITIONS					
Specialist, Curriculum	4132	0.33	0.30	0.33	0.33
Total Positions		0.33	0.30	0.33	0.33
APPROPRIATIONS					
Regular Salaries		21,365	19,250	19,110	19,110
Supplements	4190				
One time market adjustment	4750				
Total Salaries		21,365	19,250	19,110	19,110
Medical	4231		2,580		
FICA	4220	1,634	1,473	1,338	1,338
FRS	4210	1,049	1,347	1,462	1,462
Total Benefits		2,683	5,400	2,800	2,800
Workman's comp	4240				
Personnel Costs		24,048	24,650	21,910	21,910
Recurring Expenses					
Professional and Technical Services	4310				
Travel In-State	4332				
Travel Out-State	4333				
Repairs & Maintenance	4350				
Rentals	4360				
Annual Software Licenses	4362				
Postage	4371				
Telephone	4372				
Internet Access	4373				
Communication Stipends	4374				
Other Purchased Services	4390				
Supplies	4510				
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730				
Indirect Cost	4793	952	350	1,090	1,090
Professional Staff Development					
Professional and Technical Services	4310				
Travel In-State	4332				
Travel Out-State	4333				
Rentals	4360				
Dues And Fees	4730				
Total Operating Expenses		952	350	1,090	1,090
Total Appropriations		25,000	25,000	23,000	23,000
Ending Balance		0	0	0	0
Total Appropriations & Ending Balances		\$ 25,000	\$ 25,000	\$ 23,000	\$ 23,000

Instruction FLVS Part Time

Recommended Budget

Fiscal Year 14-15

Cost Center: 0001

Description	FY12-13 Actual Results		FY13-14 Adopted Budget		FY13-14 Projected Results		FY14-15 Recommended Budget	
FTE	33,115.76		28,102.37		24,402.61		18,649.24	
FTE to Teacher Ratio	18.47		25.04		24.12		24.97	
Instruction								
Instructor	1,190.00	62,758,452	1,098.00	52,104,492	1,076.00	49,721,491	831.00	41,112,894
Instructor in Training, RTP3	2.00		10.00	363,460	8.00	317,970		
Instructor, Lead	170.00		110.00	4,950,000	132.00	6,780,203	102.00	5,046,348
Instructor, PT	323.00	5,053,070	300.00	3,790,800	158.00	1,510,171	145.00	1,839,325
Mentors	19.00		15.00	731,325				
Paraprofessional, FT	5.00	63,652	7.00	190,876	14.00	269,055		
Paraprofessional, PT	57.00	299,216	88.00	1,131,416	23.00	321,629		
Concierge	1.00							
Concierge, PT	1.00	2,208						
Schoolhouse Ops Support	8.00	277,594						
Summer Staffing Support							225.00	713,475
Total Teachers	1,776.00	68,454,192	1,628.00	63,262,369	1,411.00	58,920,520	1,303.00	48,712,042
AP Bonus		59,175		60,000		62,550		60,000
Advanced Degree								316,000
Overtime		3,789				624		
Supplements		194,840						
Interns		1,129						
Total Salaries	1,776.00	68,713,125	1,628.00	63,322,369	1,411.00	58,983,694	1,303.00	49,088,042
Medical		8,994,828		10,664,004		9,240,011		7,743,903
FICA		5,236,746		4,844,161		4,392,676		3,755,235
FRS		3,545,927		4,396,735		4,070,062		3,613,367
Total Benefits		17,777,501		19,904,900		17,702,749		15,112,505
Summer Staffing Support				85,119				
Professional & Technical Services		217,766				26,673		
Contract Services		(1,200)		100,000				
Mentor Training								
Legal Fees								
Travel In-State		107,002		60,150		97,131		137,250
Travel Out-State		16,183		7,000		8,273		4,460
Rental		6,497,792		12,948,017		13,765,218		7,889,309
Postage		134				68		100
Telephone								
Internet Access								
Communications Stipend		2,665,679		2,461,980		2,027,134		1,748,130
Other Purchased Services		10,407		260,000				70,000
Supplies		35,475		66,700		16,372		25,270
Non-Capitalized FFE								
Non-Capitalized Computer Hdw								
Non-Capitalized Software								
Dues and Fees						(102)		153
Misc Expense								
Total Operating Expenses		9,549,238		15,988,966		15,940,767		9,874,672
Travel In-State		381,384		541,000		64,129		53,897
Travel Out-State		40,925				9,300		1,000
Rental		7,502						
Postage						16		
Internet Access		21						
Materials/Other Purchased Services						338		200
Supplies		1,321				218		
Dues and Fees		613				5,449		
Total Staff Development		431,766		541,000		79,450		55,097
Total Instruction	1,776	\$ 96,471,630	1,628	\$ 99,757,235	1,411	\$ 92,706,659	1,303.00	74,130,316

Instruction FLVS Part Time

Recommended Budget

Fiscal Year 14-15

Cost Center: 0001

Description	FY12-13 Actual Results		FY13-14 Adopted Budget		FY13-14 Projected Results		FY14-15 Recommended Budget	
School Administration								
Assistant, Administrative	1.00	28,004	1.00	31,849	1.00	30,680	1.00	29,404
Assistant, Senior Administrative	2.00	26,346	1.00	28,004	1.00	30,680	1.00	33,441
Assistant, Support								
Emerging Leader								
Instructional Leader	24.00	1,790,749	22.00	1,615,636	21.00	1,543,870	21.00	1,609,482
Manager, Instructional					2.00	89,814	2.00	113,406
Manager, Mentor Program	1.00	75,667	1.00	75,667				
Manager, Lead Teacher Program					1.00	44,237	1.00	81,513
Other Certified	5.00	74,076						
Sr Mgr, Standards & Assessment			1.00	68,210	1.00	73,332		
Student Intern								
Overtime						166		
Supplements								
Total Salaries	33.00	1,994,842	26.00	1,819,366	27.00	1,812,778	26.00	1,867,246
Medical		283,800		223,600		223,363		215,800
FICA		152,605		139,181		135,334		142,844
FRS		103,333		126,446		130,763		137,616
Total Benefits		539,738		489,227		489,460		496,260
Travel In-State		49,373		45,200		14,239		28,800
Travel Out-State		19,222				4,467		
Rentals		943,463				3,038		100
Postage		206				42		
Repairs & Maintenance								
Telephone								
Internet Access								
Communications Stipend		54,728		52,752		41,192		50,400
Other Purchased Services								
Supplies		7,913		1,100		830		1,058
Non-Capitalized FFE		1,650				450		300
Dues And Fees		49,825				6,425		5,248
Total Operating Expenses				99,052		70,682		85,906
Travel In-State		22,291		12,590		6,140		5,000
Travel Out-State						3,243		
Supplies						48		
Dues And Fees						956		
Total Staff Development		22,291		12,590		10,387		5,000
Total School Administration	33.00	\$ 3,683,251	26.00	\$ 2,420,235	27.00	\$ 2,383,307	26.00	2,454,412
School Total	1,809	\$ 100,154,881	1,654	\$ 102,177,470	1,438	\$ 95,089,966	1,329	\$ 76,584,729

Instruction FLVS Full Time
Recommended Budget
Fiscal Year 14-15
Cost Center: 9123, Fund 109

Description	FY12-13 Actual Results		FY13-14 Adopted Budget		FY13-14 Projected Results		FY14-15 Recommended Budget	
FTE	5,157.71		5,727.01		5,823.00		6,600.00	
Instruction								
Instructor	70.00	2,519,886	65.00	2,599,805	70.00	2,711,990	72.00	2,993,256
Instructor, Lead					1.00	41,723	6.00	249,438
Instructor, PT	4.50	71,636	20.00	252,720	1.00	223,706		
Registrar			2.00	81,812	1.00	36,155	1.00	42,951
Advisor PT, Student Ambassador					1.00	25,759	1.00	20,800
Specialist, Assessment & Accountability							1.00	54,134
Coordinator, IDEA Grant					1.00	44,222		
Coordinator, Student Activity					1.00	47,907	1.00	53,390
Technician, IDEA Grant							1.00	35,799
Teacher Career Ladder				80,000				
Club Supplements						4,172		
Total Teachers	74.50	2,591,522	87.00	3,014,337	76.00	3,135,634	83.00	3,449,768
Bonus		450						
Overtime		341						1,500
Supplements		61,408						20,000
Total Salaries	74.50	2,653,721	87.00	3,014,337	76.00	3,135,634	83.00	3,471,268
Medical		559,000		576,200		536,539		680,600
FICA		203,010		230,597		236,942		265,552
FRS		134,241		209,496		220,852		255,832
Total Benefits		896,250		1,016,293		994,333		1,201,985
Professional & Technical Services		20,968,037		19,745,926		22,150,606		26,289,109
Travel In-State		3,855		25,200		2,496		24,436
Travel Out-State		864				1,344		1,500
Rentals				158,810		105,200		427,012
Postage						363		5,255
Communications Stipend		95,678		118,085		107,256		102,180
Other Purchased Services		5,334		275,010		27,493		221,900
Supplies		19,436		250,000		16,238		100,000
Non-Capitalized FFE								
Non-Capitalized Computer Hdw				63,000				63,000
Dues and Fees								
Total Operating Expenses		21,093,204		20,636,031		22,410,995		27,234,392
Contract Labor								
Travel In-State		4,481		53,600		14,014		18,728
Travel Out-State		2,631				149		
Rentals								870
Total Staff Development		7,112		53,600		14,163		19,598
Total Instruction	74.50	\$ 24,650,287	87	\$ 24,720,261	76.00	\$ 26,555,126	83.00	\$ 31,927,243
Instructional Support								
Guidance Counselor	4.00	138,100	5.00	260,425	4.00	248,180	4.00	247,512
Total Salaries	4.00	138,100	5.00	260,425	4.00	248,180	4.00	247,512
Medical		34,400		43,000		37,000		33,200
FICA		10,565		19,923		18,393		18,935
FRS		7,154		18,100		17,249		18,242
Total Benefits		52,118		81,023		72,642		70,376
Professional & Technical Services								
Travel In-State						295		1,600
Travel Out-State						578		1,000
Communication Stipend		0		8,100		6,418		6,480
Rentals								12,850
Other Purchased Services								
Supplies								
Total Operating Expenses	0	0		8,100		7,290		21,930
Travel Out-State								
Total Staff Development	0	0		0		0		0
Total Instructional Support	4	\$ 190,218	5	\$ 349,548	4.00	\$ 328,112	4.00	\$ 339,818

Instruction FLVS Full Time
Recommended Budget
Fiscal Year 14-15
Cost Center: 9123, Fund 109

Description	FY12-13 Actual Results		FY13-14 Adopted Budget		FY13-14 Projected Results		FY14-15 Recommended Budget	
School Administration								
Senior Director	0.10	50,391			0.10	10,839	0.90	97,548
Director, Dist. Accountability	0.60	52,494					0.40	37,078
Principal	1.00	0	1.00	92,000	1.00	67,499	1.00	89,250
Instructional Leader	3.00	221,380	4.00	290,792	4.00	308,452	4.00	306,284
Accountability Associate	0.80	54,507						
Assistant, Administrative			3.00	91,248	1.00	34,190	1.00	30,485
Assistant, Senior Administrative					1.00	34,190	1.00	33,441
Administrator, Assessment & Accountability	0.90	56,407					0.20	15,886
Administrator, Evaluation & Measurement	0.50	31,337	1.00	60,002	0.50	19,812	0.50	32,377
Manager, Assessment					1.00	61,562	1.00	65,315
Manager, Instructional								
Manager, IDEA Grant							1.00	53,943
Specialist, Assessment & Accountability	0.40	27,253	1.00	52,458	1.00	37,135	0.40	22,284
Specialist, Strategic Marketing							1.00	37,623
Technician, Enrollment & Assessment					4.00	136,931	4.00	153,768
Technician, Enrollment							1.00	35,799
Technician, Testing & Accountability			3.00	112,911				
General Assistant							1.00	9,305
Supplements						3,360		3,360
Overtime						831		200
Total Salaries	7.30	493,769	13.00	699,411	13.60	714,799	18.40	1,023,947
Medical		30,414		111,800		95,065		144,420
FICA		26,567		53,505		46,669		78,332
FRS		28,866		48,609		44,896		75,465
Total Benefits		85,847		213,914		186,629		298,217
Professional & Technical Services								248,430
Legal								100,000
Travel In-State		5,079		65,000		7,511		25,267
Travel Out-State		1,007				1,479		2,689
Communications Stipend		17,242		19,698		8,804		8,400
Rentals		550						
Postage		57				212		268
Other Purchased Services				150,000				
Supplies						627		300
Non-Capitalized FFE		300						
Dues And Fees						90		925
Indirect Cost								1,052,000
Total Operating Expenses		24,235		234,698		18,722		1,438,279
Travel In-State		2,063		23,514		4,792		10,000
Travel Out-State		2,727				3,524		
Dues And Fees						125		125
Total Staff Development		4,790		23,514		8,441		10,125
Total School Administration	7	\$ 608,641	13	\$ 1,171,537	13.60	\$ 928,591	18.40	\$ 2,770,567
School Total	86	\$ 25,449,147	105.00	\$ 26,241,346	93.60	\$ 27,811,829	105.40	\$ 35,037,628

Department Summary
Recommended Budget
Fiscal Year 14-15

Description		FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
<u>Board of Trustees</u>									
Board of Trustees	9001	6.50	6.50	7.00	7.00	896,929	3,456,245	2,756,010	2,071,030
Board of Trustees		6.50	6.50	7.00	7.00	\$ 896,929	\$ 3,456,245	\$ 2,756,010	2,071,030
<u>Office of the President & CEO</u>									
President & CEO	9002	3.50	3.00	4.50	2.00	581,293	689,545	692,342	482,381
Office of the President & CEO		3.50	3.00	4.50	2.00	\$ 581,293	\$ 689,545	\$ 692,342	482,381
<u>Operations Services Office</u>									
Chief Operating Officer	9310	0.00	0.00	0.00	8.50	0	0	0	1,164,937
Information Technology	9330	77.50	65.10	62.60	60.60	19,966,650	14,391,212	14,880,657	11,375,204
Enterprise Project Management Office	9005	25.00	19.40	20.40	20.40	3,998,151	2,157,714	3,226,734	2,475,614
Human Resources	9520	35.00	29.50	27.50	23.25	2,929,656	3,129,656	2,694,176	2,346,291
Professional Learning	9140	36.35	32.00	31.70	30.95	2,620,051	2,966,755	2,808,551	2,815,931
Operations Services Office		173.85	146.00	142.20	143.70	\$ 29,514,508	\$ 22,645,337	\$ 23,610,118	\$ 20,177,976
<u>Education Services Office</u>									
Chief Academic Officer	9110	2.00	2.00	3.00	3.00	271,031	346,102	363,803	362,507
Student Learning	9120	21.00	21.00	21.00	18.75	1,690,181	2,097,649	1,951,079	1,868,306
Student Engagement	9160	37.80	38.90	46.10	33.30	2,259,275	2,395,087	2,248,215	1,911,239
Curriculum Product Innovation	9250	61.67	58.67	67.67	33.17	5,229,627	7,871,124	6,015,914	3,320,972
Education Services Office		122.47	120.57	137.77	88.22	\$ 9,450,114	\$ 12,709,962	\$ 10,579,011	7,463,025
<u>Business Services Office</u>									
Chief Financial Officer	9410	1.34	1.34	2.00	5.50	173,697	185,829	314,618	858,500
Policy	9003	9.80	2.00	2.34	3.50	930,620	409,265	390,376	385,570
Financial Services	9420	22.33	20.33	18.00	13.25	5,220,938	4,222,533	2,812,194	1,730,652
Budget Services	9450	9.33	8.33	8.00	7.00	521,458	670,567	829,062	641,616
Accountability	9006	0.00	7.50	7.83	8.00	0	746,292	718,003	815,240
Business Services Office		42.80	39.50	38.17	37.25	\$ 6,846,713	\$ 6,234,486	\$ 5,064,254	4,431,577
<u>Business Development Office</u>									
Senior Vice President, Business Development	9710	9.75	5.45	6.95	7.45	814,339	604,414	657,605	724,641
Florida Services	9720	12.00	10.00	10.00	9.40	1,010,998	928,487	869,214	856,074
Marketing & Communications	9640	14.00	18.50	19.50	20.50	2,504,424	4,320,119	4,176,960	4,137,109
External Affairs	9642	9.50	6.00	6.33	5.00	656,727	497,187	549,405	359,903
FLVS Global (921)	9610	21.00	23.37	32.00	34.20	4,136,957	4,711,096	6,138,427	10,373,138
FLVS Global School (922)	9620	25.75	34.00	44.00	35.05	2,179,494	2,540,663	2,764,380	3,183,044
Strategic Partnerships (923)	9004	0.00	2.50	2.50	2.00	0	304,473	321,468	308,084
Florida Franchises (930)	9131	6.25	7.18	7.55	10.65	4,035,299	2,966,233	3,922,992	7,269,455
Business Development Office		98.25	107.00	128.83	124.25	\$ 15,338,238	\$ 16,872,672	\$ 19,400,451	\$ 27,211,448
Development, Fund 923		0.00	5.00	6.80	39.07	1,638,308	2,519,019	2,677,170	9,845,727
Development, Fund 923		0.00	5.00	6.80	39.07	\$ 1,638,308	\$ 2,519,019	\$ 2,677,170	\$ 9,845,727

Department Summary
Recommended Budget
Fiscal Year 14-15

Description		FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
<u>Discontinued Departments</u>									
Strategic Partnerships General Fund (FY13, Fund 100)	9004	2.50	0.00	0.00	0.00	362,057	0	0	0
Instructional Models - Full Time (933)	9123	0.00	0.00	0.00	0.00	0	0	(25,619)	0
Chief Operating Officer	9810	1.50	0.00	0.00	0.00	68,520	0	0	0
Student Experience	9820	4.50	0.00	0.00	0.00	2,417,007	0	0	0
Vice President, Human Resources	9510	3.50	3.00	2.50	0.00	323,071	371,867	427,578	0
Chief Community Relations Officer	9641	1.50	1.50	1.50	0.00	194,413	206,528	224,525	0
FLVS Full Time District Support	9123	0.00	2.60	2.00	0.00	0	263,783	98,436	0
Discontinued Departments		13.50	7.10	6.00	0.00	\$ 3,365,068	\$ 842,178	\$ 724,920	\$ -
Franchises, GS, FT, Development Reversing Entry		(53.00)	(91.45)	(92.85)	(120.97)	(11,990,058)	(19,882,435)	(15,824,438)	(30,979,449)
TOTAL DEPARTMENTS		407.87	343.22	378.42	320.52	55,641,113	46,087,009	49,679,839	40,703,716

BOARD OF TRUSTEES

The primary purpose of the Board of Trustees is to provide policy direction, oversight, and governance of Florida Virtual School.

The Board of Trustees is comprised of seven (7) distinguished Florida citizens who are appointed by the Governor to provide the governance climate that ensures the success of FLVS. The current Board Members are:

Michael Olenick, Vice President of Corporate Affairs, The Morganti Group, Tallahassee, Florida
Chair of FLVS Board of Trustees

Lady Dhyana Ziegler, Ph.D, Professor of Journalism, Florida A&M University Tallahassee, Florida
Vice Chair of FLVS Board of Trustees

Linda Pellegrini, President, Pellegrini Homes, Orlando, Florida

Tammie Nemeck, Development Partner of Florida Economic Gardening Institute, Naples, Florida

Brian Cunningham, President, J Strategies, Ft. Lauderdale, Florida

Dorene McShea, Realtor with John R. Wood Properties, of Naples

The Board of Trustees shall be responsible for the Florida Virtual School development of a state-of-the-art, technology-based education delivery system that is cost-effective, educationally sound, marketable, and capable of sustaining a self-sufficient delivery system through the Florida Education Finance Program.

The Board of Trustees shall aggressively seek avenues to generate revenue to support its future endeavors, and shall enter into agreements with distance learning providers.

The Board of Trustees has the fiduciary responsibility to provide the policy direction that FLVS staff must follow.

The Board of Trustees provides appropriate policies that will allow FLVS to flourish in the role designed by the Legislature of the State of Florida.

The office of the Board of Trustees includes the general counsel, who oversees the Board Clerk/Paralegal as well as the Employee Relations and the Records Management teams.

Board Of Trustees
Recommended Budget
Fiscal Year 14-15
Cost Center: 9001

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Chief Admin Officer/General Counsel	4111	1.00	1.00	1.00	1.00
Senior Manager, Employee Relations	4113	1.00	1.00	1.00	1.00
Manager, Executive Office	4113	0.50	0.50		
Technician, Employee Relations	4161	1.00	1.00	1.00	1.00
Clerk, Legal Records	4161			1.00	1.00
Assistant, Executive	4162			1.00	1.00
Specialist, Employee Relations	4165	1.00	1.00		
Specialist, Records Management	4165	1.00	1.00	1.00	1.00
Paralegal	4165	1.00	1.00	1.00	1.00
Total Positions		6.50	6.50	7.00	7.00
APPROPRIATIONS					
Regular Salaries		355,563	505,010	460,689	510,563
Interns		30,671	27,915	12,537	
Supplements	4190			1,517	3,033
Overtime	4192	12	2,500	71	1,500
Adjuncts					
Total Salaries		386,246	535,425	474,814	515,096
Medical	4231	20,484	55,900	36,969	58,100
FICA	4220	24,700	40,960	30,515	39,405
FRS	4210	21,639	35,272	55,818	60,154
Total Benefits		66,823	132,132	123,302	157,658
Personnel Costs		453,069	667,557	598,116	672,754
Recurring Expenses					
Workers Compensation	4250			34	
Unemployment Compensation	4250		450,000	218,199	257,750
Misc Payroll Taxes	4260			8	
Professional & Technical Services	4310	92,509		900	4,000
Audit Services	4310		46,000	54,574	46,000
Legal Fees	4312	193,968	250,000	241,349	149,203
Legal Settlements	4315	62,172	100,000	(2,085)	100,000
Insurance	4320		256,684	258,004	
Travel In-State	4332	2,114	3,420	5,888	2,700
Travel Out-State	4333	1,852	4,000	566	1,000
Repairs & Maintenance	4350		77,000	42,194	30,000
Building Lease	4360		1,535,004	1,271,822	661,095
Rentals	4360	79,128	24,900	26,100	29,500
Postage	4371	247	750	373	1,750
Communication Stipends	4374	6,420			
Other Purchased Services	4390	(486)	32,000	32,615	36,400
Supplies	4510	423	4,200	916	8,850
Textbooks	4520				
Periodicals	4530			390	
Capitalized FFE	4641	2,650			
Non-Capitalized FFE	4642	489		16	36,833
Dues And Fees	4730	2,324	580	3,429	27,645
Professional Staff Development					
Travel In-State	4332	50	3,650	1,680	5,050
Supplies	4510			133	100
Dues And Fees	4730		500	789	400
Total Operating Expenses		443,860	2,788,688	2,157,894	1,398,276
TOTAL		\$ 896,929	\$ 3,456,245	\$ 2,756,010	\$ 2,071,030

OFFICE OF THE PRESIDENT AND CEO

The primary responsibility of the Office of the President and Chief Executive Officer (CEO) is to set strategy and vision for the organization. The president and CEO is appointed by the Board of Trustees to provide the administrative and strategic leadership to maintain the industry position of being the most successful Kindergarten - 12th grade virtual school in the world.

The Office of the President and CEO is responsible for the overall performance within the organization as well as working with policy makers and industry leaders nationwide to promote the entire virtual school effort as a high quality opportunity, option, and viable solution for all students. This office provides leadership and support to FLVS organizational priorities through developing, monitoring, measuring, and achieving organizational strategic goals. The office is also responsible for keeping the FLVS culture, expanding capacity, and ensuring professional growth opportunities for our staff. The president and CEO participates in crucial negotiations with other parties to benefit FLVS and serves as the primary voice and educator of FLVS within the state legislature and FLDOE. Capital allocation is another prime responsibility and the president and CEO works to ensure that the organizational strategies are properly funded to achieve the targeted results. This office is entrusted with communicating the FLVS vision, mission, values, and commitment to staff, our Board of Trustees, government, affiliated organizations, and other stakeholders. The office creates a climate of openness to other like organizations to foster trust and credibility within the industry.

President & Chief Executive Officer

Recommended Budget

Fiscal Year 14-15

Cost Center: 9002

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
President & CEO	4111	1.00	1.00	1.00	1.00
Interim CEO	4111			1.00	
Manager, Executive Office	4113	0.50	0.50	1.00	
Assistant, Executive	4162	1.00	0.50	0.50	
Receptionist	4162	1.00	1.00	1.00	1.00
Total Positions		3.50	3.00	4.50	2.00
APPROPRIATIONS					
Regular Salaries		277,769	262,644	374,052	234,753
Supplement	4190		12,000		
Overtime	4192	1,862	1,000	272	1,000
OPS					
Total Salaries		279,631	275,644	374,324	235,753
Medical	4231	13,987	25,800	17,008	16,600
FICA	4220	15,600	21,087	22,455	18,035
FRS	4210	16,709	17,899	43,310	40,893
Total Benefits		46,296	64,786	82,772	75,528
Personnel Costs		325,927	340,430	457,096	311,281
Recurring Expenses					
Professional & Technical Services	4310	180,936	290,000	197,868	104,000
Travel In-State	4332	8,424	9,000	8,680	7,500
Travel Out-State	4333	16,776	17,500	9,330	8,400
Rentals	4360	3,750		290	11,900
Postage	4371	350	1,000	96	100
Telephone	4372				
Internet Access	4373	5			
Communication Stipend	4374	3,618			
Other Purchased Services	4390	2,775	800	2,287	25,000
Supplies	4510	8,673	2,250	1,805	2,400
Materials-Textbooks State Adopted	4520				
Periodicals	4530	1,074			
Capitalized FFE	4641				
Non-Capitalized FFE	4642				
Dues And Fees	4730	28,280	27,500	14,501	11,800
Professional Staff Development					
Contract Labor	4311				
Travel In-State	4332	240	1,065	292	
Travel Out-State	4333				
Supplies	4510	26		17	
Dues And Fees	4730	439		79	
Total Operating Expenses		255,366	349,115	235,245	171,100
TOTAL		\$ 581,293	\$ 689,545	\$ 692,342	\$ 482,381

CHIEF OPERATIONS OFFICER

The chief operations officer (COO) manages and supports the operating infrastructure of the organization. The overall objective of this position is to partner with all FLVS functions/departments to improve strategic and operating performance; improve school accountability; and improve the stability, usability, and scalability of all operating processes and systems.

The following three departments are managed and supported by the COO: Information Technology and Project Management Services, Talent Management, and Procurement Services.

For details of the functions and purpose of the Information Technology and Project Management Services Department as well as the Talent Management Department, refer to those specific narratives.

The Procurement Services team is led by the procurement manager. The team manages all purchasing and procurement needs for all departments at Florida Virtual School. The team is also responsible for specialized functions, including student materials distribution, receiving, mail distribution, and inventory management.

Chief Operations Officer

Recommended Budget

Fiscal Year 14-15

Cost Center: 9310

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Chief Operations Officer	4111				1.00
Manager, Purchasing	4113				1.00
Technician, Inventory	4161				1.00
Technician, Materials	4161				1.00
Agent, Purchasing	4161				2.00
Assistant, Executive	4162				0.50
Specialist, Finance	4165				1.00
Analyst, Procurement	4167				1.00
Total Positions		0.00	0.00	0.00	8.50
APPROPRIATIONS					
Regular Salaries					523,213
Supplements	4190				7,685
Overtime	4192				200
Intern	4753				0
Total Salaries		0	0	0	531,098
Medical	4231				70,550
FICA	4220				40,629
FRS	4210				50,072
Workers Compensation	4240				
Total Benefits		0	0	0	161,251
Personnel Costs		0	0	0	692,349
Recurring Expenses					
Professional and Technical Services	4310				
Travel In-State	4332				
Travel Out-State	4333				
Repairs & Maintenance	4350				
Rentals	4360				158,213
Annual Software Licensing	4362				30,000
Postage	4371				15,450
Other Purchased Services	4390				
Supplies	4510				256,600
Materials-Textbooks State Adopted	4520				
Non-Capitalized Computer Hdwr	4644				10,000
Capitalized Software	4691				
Non-Capitalized Software	4692				
Bad Debt Expenses	4820				
Misc Expenses	4790				
Dues And Fees	4730				2,325
Professional Staff Development					
Travel In-State	4332				
Travel Out-State	4333				
Dues And Fees	4730				
Total Operating Expenses		0	0	0	472,588
TOTAL		\$ -	\$ -	\$ -	\$ 1,164,937

INFORMATION TECHNOLOGY AND PROJECT MANAGEMENT – INFORMATION TECHNOLOGY

The Information Technology and Project Management Department is comprised of two divisions: Information Technology (IT) and Enterprise Project Management Office (EPMO). The department is led by the chief information officer, who reports to the chief operations officer.

The Information Technology Department implements and supports the core technology infrastructure of the organization including our student information systems; learning management and delivery systems; and back office systems which include messaging, collaboration tools, human resource and financial systems, and technology support systems. Technology support is provided 24x7x365 for students, instructors, and staff. Additionally, IT provides customized software solutions for Florida Virtual School to meet the ongoing demands of our business.

IT develops and supports technology-based solutions which are produced through talented resources, continually optimized processes, vendor management, and consistent alignment with organizational strategy and requirements, along with a measured dose of innovation and creativity.

The business process and enabling technologies leveraged and supported for FLVS include:



Information Technology
Recommended Budget
Fiscal Year 14-15
Cost Center: 9330, Fund 100

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Chief Information Officer	4111	1.00	1.00	1.00	1.00
Director, Applications & EPMO	4112			0.60	0.60
Director, Data Management/Business Intel	4112	1.00			
Director, IT Operations	4112	1.00			
Director, IT Services	4112		0.60		
Senior Manager, Client Services	4113	1.00	1.00	1.00	1.00
Senior Manager, Data Svcs & Compliance	4113	1.00	1.00	1.00	1.00
Senior Manager, Infrastructure Services	4113	1.00	1.00	1.00	1.00
Senior Manager, Salesforce Implementation	4113		1.00		
Manager, Client Relations	4113	1.00			
Manager, Client Services	4113	3.00	2.00	3.00	3.00
Manager, Desk Top Services	4113		1.00		
Manager, Quality Management	4113	1.00			
Manager, Software Development	4113	1.00	1.00	1.00	1.00
Manager, Web Development	4113	1.00	1.00	1.00	1.00
Officer, Security	4113			1.00	1.00
Strategist, Business Technology	4113			1.00	
Senior Technician, Budget & Compliance	4161			1.00	1.00
Technician, Application	4161	12.00	10.00	11.00	11.00
Technician, Compliance	4161	2.00	1.00		
Technician, Support	4161	5.00	3.00		
Assistant, Executive	4162	1.00	1.00	1.00	1.00
Assistant, Senior Administrative	4162	1.50	1.50	1.00	1.00
Specialist, Quality Assurance	4165	1.00	1.00		
Administrator, Salesforce	4166		1.00		
Administrator, Systems	4166	1.00	1.00	1.00	1.00
Architect, Software	4166	1.00	1.00		
Engineer, Application	4166	1.00	1.00	2.00	2.00
Engineer, Systems Team Lead	4166	1.00		1.00	1.00
Engineer, Systems	4166	3.00	4.00	3.00	3.00
Desktop Services, Team Lead	4166	1.00	1.00		
Administrator, Database	4167	1.00	1.00	1.00	1.00
Analyst, Application	4167	4.00	5.00	4.00	4.00
Analyst, Client	4167	1.00	2.00	2.00	1.00
Analyst, Compliance	4167		1.00		
Analyst, Platform	4167			2.00	2.00
Analyst, Quality Team Lead	4167			1.00	1.00
Analyst, Quality	4167	7.00	4.00	5.00	5.00
Application Services, Team Lead	4167	1.00		1.00	1.00
Developer, RAD Solutions	4167		2.00		
Developer, Report	4168	3.00	3.00	3.00	3.00
Developer, Software	4168	8.00	7.00	9.00	9.00
Developer, Web	4168	9.00	3.00	2.00	2.00
Total Positions		77.50	65.10	62.60	60.60

Information Technology
Recommended Budget
Fiscal Year 14-15
Cost Center: 9330, Fund 100

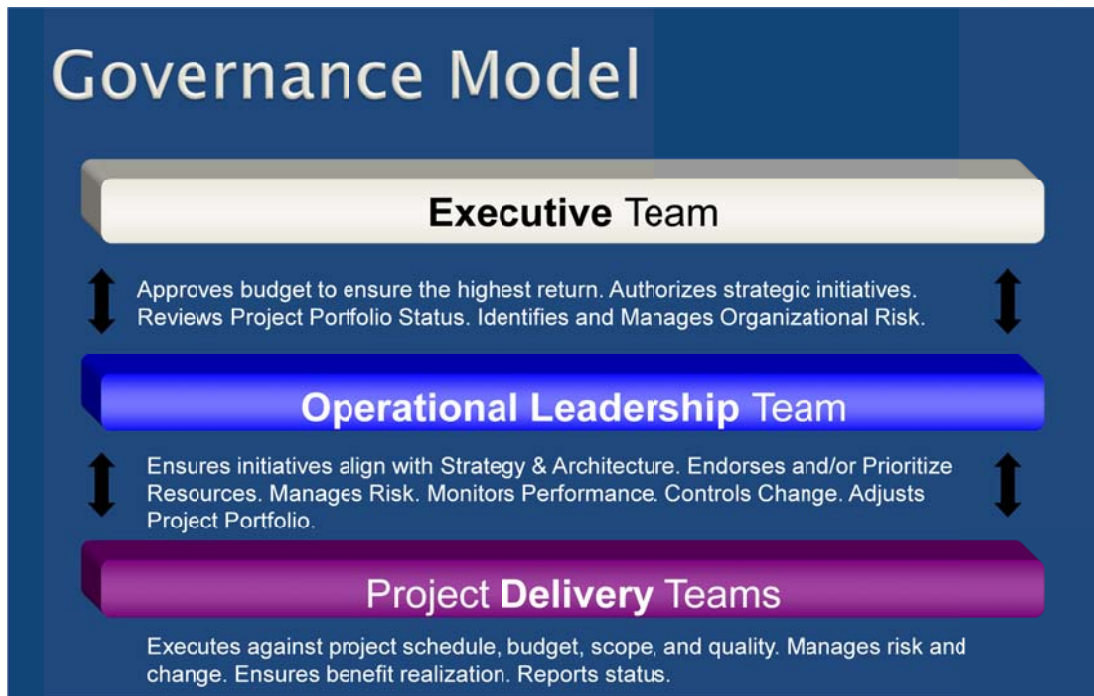
Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
APPROPRIATIONS					
Regular Salaries		3,949,916	4,444,849	4,139,201	4,299,193
Supplements	4190	15,500	16,000	5,697	20,000
Overtime	4192	24,018		10,388	
Interns	4753	8,012	9,305	1,619	
Total Salaries		3,997,446	4,470,154	4,156,905	4,319,193
Medical	4231	426,834	559,860	522,835	502,980
FICA	4220	298,272	341,967	300,671	330,418
FRS	4210	212,099	310,029	306,598	335,613
Total Benefits		937,205	1,211,856	1,130,104	1,169,011
Personnel Costs		4,934,651	5,682,010	5,287,009	5,488,204
Recurring Expenses					
Professional & Technical Services	4310	2,757,952	1,635,000	2,533,327	1,518,200
Contract Labor	4311	613,156		55,384	
Infrastructure Consulting	4313	280,941	532,442	150,560	125,000
Report Consulting	4314	182,205		58,531	
Technology Project Mgr Contractor	4316				
Outsourced Hosting	4317	2,090,886	2,474,000	2,275,368	425,000
Software Dev Consulting	4318	361,149	449,000		255,000
Travel In-State	4332	15,075	26,000	8,204	8,850
Travel Out-State	4333	3,457	6,000	11,201	3,000
Repairs & Maintenance	4350		49,000	32,655	14,000
Computer Hardware Maintenance	4351	584,373	130,000	203,223	295,000
Rentals	4360	4,305,296	95,000	28,635	266,300
Perpetual Licensing	4361	65,192	200,000	252,554	190,000
Annual Software Licensing	4362	787,724	583,131	518,964	527,000
Software Service Rental	4364	446,160	827,889	1,008,056	986,100
Postage	4371	16,171	6,500	34,197	10,000
Telephone	4372		607,200	715,512	257,500
Internet	4373	62,247	60,000	105,842	150,000
Communication Stipends	4374	81,429		(81)	
Other Purchased Services	4390	19,133		9	
Supplies	4510	6,020	39,000	12,125	33,050
Capitalized FFE	4641				
Non-Capitalized FFE	4642	19,637		19,119	
Capitalized Computer Hardware	4643	610,351	820,600	986,695	300,000
Non-Capitalized Computer Hdwr	4644	1,674,279	15,000	364,773	100,000
Capitalized Software	4691		45,000	45,000	
Non-Capitalized Software	4692				
Dues And Fees	4730	31,029	102,000	108,582	423,000
Professional Staff Development					
Travel In-State	4332	3,001	6,440	4,324	
Travel Out-State	4333	2,900		16,852	
Supplies	4510			54	
Dues And Fees	4730	12,236		43,981	
Total Operating Expenses		15,031,999	8,709,202	9,593,648	5,887,000
TOTAL		\$ 19,966,650	\$ 14,391,212	\$ 14,880,657	\$ 11,375,204

INFORMATION TECHNOLOGY AND PROJECT MANAGEMENT – ENTERPRISE PROJECT MANAGEMENT OFFICE

The Information Technology and Project Management Department is comprised of two divisions: Information Technology (IT) and Enterprise Project Management Office (EPMO). The department is led by the chief information officer, who reports to the chief operations officer.

The EPMO mission is to enable efficient and effective delivery of strategic projects through the application of project management methodologies, processes, best practices, and optimization of talented resources.

The EPMO plans, tracks, and monitors enterprise projects to ensure delivery of curriculum, marketing, IT, and other products and/or services within the timeline, budget, scope, and quality. Through a three-tiered governance model (shown below), the EPMO facilitates the prioritization of work and identification and mitigation of risks.



The EPMO helps ensure FLVS resource optimization and coordinates dependencies between projects. As part of the governance model, the EPMO provides on-going status reporting on the portfolio of projects that result in informed decision making, transparency, and more effective delivery.

Enterprise Project Management Office

Recommended Budget

Fiscal Year 14-15

Cost Center: 9005

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Director, Applications & EPMO	4112	1.00	0.40	0.40	0.40
Senior Associate	4112	1.00	1.00		
Manager, Business Analysis	4113	1.00	1.00	1.00	1.00
Manager, Client Relations	4113		1.00		
Manager, Project	4113	7.00	4.00	6.00	6.00
Senior Manager, Project	4113	3.00	3.00	2.00	2.00
Senior Manager, Project Team Lead	4113			1.00	1.00
Senior Manager, Project Services	4113	1.00	1.00	1.00	1.00
Assistant, Administrative	4162	1.00			
Coordinator, Project	4165	4.00	2.00	2.00	2.00
Analyst, Business	4167	6.00	6.00	7.00	7.00
Total Positions		25.00	19.40	20.40	20.40
APPROPRIATIONS					
Regular Salaries		1,263,285	1,464,201	1,497,052	1,573,115
Supplements	4190	23,065			4,000
Overtime	4192				
Interns	4753				
Total Salaries		1,286,350	1,464,201	1,497,052	1,577,115
Medical	4231	119,779	166,840	163,370	169,320
FICA	4220	97,335	112,011	109,834	120,649
FRS	4210	67,781	101,762	103,805	116,233
Total Benefits		284,895	380,613	377,009	406,203
Personnel Costs		1,571,245	1,844,814	1,874,061	1,983,318
Recurring Expenses					
Professional & Technical Services	4310	1,523,891	18,500	710,307	156,201
Contract Labor	4311	839,383	205,000	514,129	164,400
Legal Fees	4312				
Travel In-State	4332	19,571	25,500	4,689	10,500
Travel Out-State	4333	522		1,317	
Repairs & Maintenance	4350				
Rentals	4360				
Annual Software Licensing	4362		50,000	61,591	50,000
Software Services Rental	4364		1,000	79	98,000
Postage	4371	58		266	
Telephone	4372				
Internet Access	4373				
Communication Stipends	4374	32,207			
Other Purchased Services	4390	1,500			
Supplies	4510	3,418	6,300	7,225	7,295
Materials-Textbooks State Adopted	4520				
Periodicals	4530		175		200
Capitalized FFE	4641				
Non-Capitalized FFE	4642	2,381			
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730	3,975	4,125	41,332	5,700
Professional Staff Development					
Travel In-State	4332		2,300	3,083	
Travel Out-State	4333			6,081	
Supplies	4510			369	
Dues And Fees	4730			2,206	
Total Operating Expenses		2,426,906	312,900	1,352,672	492,296
TOTAL		\$ 3,998,151	\$ 2,157,714	\$ 3,226,734	\$ 2,475,614

TALENT MANAGEMENT – HUMAN RESOURCES

The Talent Management Department is comprised of two divisions: Human Resources (HR) and Professional Development. The department is led by the executive director, talent management, who reports to the chief operations officer.

Reporting to the executive director are the following Human Resource teams:

The Benefits and Compensation team is responsible for the design and administration of the group health insurance program for employees, retirees, and their families, including medical, dental, and vision insurance, multiple ancillary programs, COBRA administration, and HIPAA compliance. The team is also responsible for all aspects of Compensation administration including market wage analysis and pay strategies, salary schedules, job classifications, pay grades, compensation changes, and job descriptions. In addition, Compensation oversees the educational assistance program and advanced degree procedures. Benefits oversees the administration and regulatory compliance of all other employee benefits including absence management and FMLA, retirement programs, workplace wellness activities, ADA accommodations, worker's compensation, and the Employee Assistance Program.

The Employment Services team manages all aspects of attracting, recruiting, and obtaining quality talent to support our students and organizational needs. Employment Services oversees the development and marketing of the FLVS employment brand and the outreach and networking activities in order to generate awareness of employment opportunities in the professional community. This team monitors and analyzes performance metrics and trends in the marketplace specific to workforce planning, recruitment, and hiring, and adjusts strategies and actions in order to adapt to the environment and to support organizational needs. Employment Services also serves the organization by assisting in the development of department structure and career growth strategies.

The Performance Management team ensures that there are systems and processes in place to support employee development while meeting state requirements for evaluating and reporting on key personnel performance. Clearly communicated expectations, defined performance outcomes, and a means for growth and development allow FLVS employees to understand how their role supports student success and sets the stage for frequent and transparent discussions with their supervisor.

The Operations team manages all transactions that impact an employee's status at FLVS. This team is responsible for onboarding, regulatory compliance (both state and federal), issuing and tracking of employment contracts, notification of employment status changes to relevant functional groups through PAF processing, and ensuring all required new hire paperwork is complete through Transformations, including but not limited to drug testing, fingerprinting, background checks, I-9 verification, and eVerify. The Operations team also manages the HRIS business system which is the system of record for FLVS and includes data entry for all employee demographic information and all job information for FLVS staff to include position control, salary, assignments, etc. This system is also the source of various employee data reports, DOE reports, state survey data, and allows for ad-hoc reporting for all internal customers and the transfer of information to third-party vendors that

collaborate with other HR functional groups. These capabilities allow the Operations team to report on various HR metrics that are used throughout the organization. In addition, Operations administers the multi-state employment process, maintains the HR page on the FLVS Intranet and the online Employee Bio Directory, and is responsible for completing employment verifications in collaboration with the Payroll Department.

Talent Management - Human Resources

Recommended Budget

Fiscal Year 14-15

Cost Center: 9520

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Executive Director, Talent Management	4112				0.75
Director, Employment Svcs/Performance Mgmt	4112	1.00	1.00		
Director, Talent Management	4112			1.00	
Senior Manager, Comp & Benefits	4113	1.00	1.00	1.00	1.00
Senior Manager, Employee Relations	4113				
Senior Manager, Employment Svcs	4113				
Manager, Benefits	4113				
Manager, Employment Services	4113	1.00	1.00	1.00	1.00
Manager, HR Operations	4113			1.00	1.00
Manager, Instructional Performance	4113			1.00	1.00
Manager, Performance Management	4113	1.00	1.00		
Assistant, General	4160	1.00			
Representative, Customer Care Benefits	4161	1.00			
Representative, Customer Care Operations	4161			1.00	1.00
Representative, Employment Svcs Support	4161	1.00			
Senior Representative, Employment Svcs Support	4161	1.00	1.00	1.00	
Senior Technician	4161				
Senior Technician, Employment Svcs Peer Lead	4161	1.00			
Senior Technician, Operations	4161	1.00	1.00	1.00	1.00
Senior Technician, Staffing	4161		1.00	1.00	1.00
Technician, Benefits	4161	1.00	1.00	1.00	1.00
Technician, Employee Relations	4161				
Technician, Operations	4161	1.00	1.00	2.00	2.00
Technician, Staffing	4161	8.00	7.00	4.00	3.00
Assistant, Administrative	4162	2.00	1.00	1.00	
Assistant, Executive	4162	0.50	0.50		
Assistant, Executive Peer Lead	4162			0.50	0.50
Analyst, HR Applications	4165	1.00	1.00		
Coach, Performance Management	4165			1.00	1.00
Coordinator, Staffing Team Lead	4165			1.00	1.00
Specialist, Benefits	4165	1.00	1.00	1.00	1.00
Specialist, Compensation	4165	1.00	1.00	1.00	1.00
Specialist, Employee Relations	4165				
Specialist, Marketing	4165	0.50	1.00		
Specialist, Performance Management	4165	1.00	1.00	1.00	1.00
Specialist, Records Management	4165				
Specialist, Staffing	4165	7.00	6.00	4.00	4.00
Specialist, Staffing Support	4165				
Specialist, Strategic Recruiting/Outreach	4165				
Specialist, Support Strategic Marketing	4165			1.00	
Specialist, Employee Relations Team Lead	4165				
Specialist, Operations Team Lead	4165	1.00	1.00		
Total Positions		35.00	29.50	27.50	23.25
APPROPRIATIONS					
Regular Salaries		1,453,280	1,454,997	1,341,552	1,208,807
Supplements	4190	7,520	205,500	3,536	4,000
Advanced Degrees	4190				150,000
Overtime	4192	48,905		3,711	1,000
Bonus	4750	1,500			
Total Salaries		1,511,205	1,660,497	1,348,799	1,363,807

Talent Management - Human Resources

Recommended Budget

Fiscal Year 14-15

Cost Center: 9520

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Medical	4231	181,861	253,700	228,292	192,975
FICA	4220	112,241	127,028	97,106	104,331
FRS	4210	79,455	115,405	93,377	100,513
Workers Compensation	4240	61	45,000	37,156	45,000
Misc Payroll Taxes	4260	5			
Total Benefits		373,623	541,133	455,931	442,819
Personnel Costs		1,884,828	2,201,630	1,804,730	1,806,626
Recurring Expenses					
Unemployment Compensation	4250	269,470			
Professional & Technical Services	4310	99,307	138,150	145,358	132,650
Contract Labor	4311	7,718			
Legal Fees	4312				
Travel In-State	4332	1,609	7,460	(1,792)	1,750
Travel Out-State	4333	1,688		355	
Repairs & Maintenance	4350				
Rentals	4360	108,819	473,161	473,359	173,900
Postage	4371	1,350	640	681	1,665
Telephone	4372				
Internet Access	4373				
Communication Stipends	4374	29,299			
Other Purchased Services	4390	515,173	286,985	260,274	216,315
Supplies	4510	3,529	1,850	526	1,795
Materials-Textbooks State Adopted	4520				
Periodicals	4530	7			1,755
Capitalized Audio Visual Materials	4621				
Non-Capitalized FFE	4642	1,465			
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730	3,766	11,330	6,529	4,180
Insurance Admin Fees	4772				
Professional Staff Development					
Travel In-State	4332	328	6,850	3,043	
Travel Out-State	4333	1,073			
Supplies	4510	43			
Dues And Fees	4730	184	1,600	1,113	5,655
Total Operating Expenses		1,044,828	928,026	889,446	539,665
TOTAL		\$ 2,929,656	\$ 3,129,656	\$ 2,694,176	\$ 2,346,291

TALENT MANAGEMENT - PROFESSIONAL DEVELOPMENT

The Talent Management Department is comprised of two divisions: Human Resources and Professional Development. The department is led by the executive director, talent management, who reports to the chief operations officer.

Talent Management – Professional Development employs a team model to support the needs of the organization. Under the leadership of the senior director, professional development, who reports to the executive director, talent management, teams function as an integrated unit with specific responsibilities focused on the district, the school, and the individual.

A *Professional Development Strategy* and the *Annual Professional Development Plan* guide the work of the division in order to meet the needs of all staff and clients.

During 2014-15, the Professional Development Division will continue to carry out core work that is necessary in the operation and support of FLVS professional development. Several themes have emerged from the FLVS Annual Professional Development Needs Assessment and Learning Plan that will also shape the division's workforce focus. The division's strategic focus has been divided into two key areas:

- Core work necessary in the operation and support of professional development at FLVS.
- Strategic Extensions – a concentration on industry best practices and standards that with proper attention and implementation will contribute to maximizing return.

A team of learning specialists develops, manages, and facilitates training programs. This team provides training to both new employees and current employees by offering a wide variety of resources and professional development opportunities aligned with the *Professional Development Strategy* and the *Annual Professional Development Plan*. A major focus of the *Development Plan* for 2014-15 will be the full implementation of Professional Development Communities, with a focus on Lesson Study and improving instructional practices for live lessons. With feedback from instructional leadership and organizational management, the team will also provide resources and activities to meet individual performance goals.

A team of instructional designers has a primary focus of online training development and design. The team also provides services and products with the intent of contributing to the organization's overall revenue goal. This team will continue to host and develop courses for clients as requested by business development. Professional Development continues to offer professional development to teachers across the state and the world, including the release of a new product, an FLVS Online Teaching Certificate program, developed in collaboration with Post University.

Professional Development is dedicated to developing community relationships through partnerships, school districts, grants, and programs with colleges and universities. The team has oversight of partnerships with universities both in and out of Florida. Partnership projects include pre-service teacher preparation and internships, action research, clinical education development for supervising teachers, and professional development consultation.

A Professional Development Strategy and the *Annual Professional Development Plan* guide the work of the division in order to meet the needs of all staff, and clients.

In order to impact student results, Professional Development staff must adhere to state mandates, standards, and industry best practices in order to provide top-notch development programs resulting in maximum return.

Talent Management - Professional Development

Recommended Budget

Fiscal Year 14-15

Cost Center: 9140

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Chief Learning Officer	4111	1.00	1.00	1.00	
Executive Director, Talent Management	4112				0.25
Senior Director, Professional Development	4112				1.00
Director, Professional Learning	4112	1.00	1.00	1.00	1.00
Senior Associate	4112	0.35			
Manager, Project	4113	1.00	1.00	1.00	1.00
Manager, Training	4113	2.00	2.00	2.00	2.00
Senior Manager	4113	1.00	1.00	1.00	1.00
Senior Manager, Project	4113	1.00	1.00	1.00	1.00
Technician, Development	4161	2.00	2.00	1.00	1.00
Technician, Program	4161	2.00	2.00	2.00	2.00
Assistant, Administrative	4162	2.00	1.00	1.00	1.00
Assistant, Executive	4162	1.00	1.00		
Assistant, Executive Peer Lead	4162			1.00	1.00
Coordinator, Program	4165	1.00	1.00	1.00	1.00
Specialist, Certification	4165	1.00	1.00	1.00	1.00
Specialist, Evaluation	4165	1.00	1.00	1.00	1.00
Specialist, Instructional Design	4165	4.00	3.00	3.70	3.70
Specialist, Lead Peer Certification	4165	1.00	1.00	1.00	1.00
Specialist, Learning	4165	12.00	10.00	9.00	8.00
Specialist, Learning Peer Lead	4165			1.00	1.00
Specialist, Project	4165	1.00	1.00	1.00	1.00
Specialist, Technology Learning	4165	1.00	1.00	1.00	1.00
Total Positions		36.35	32.00	31.70	30.95
APPROPRIATIONS					
Regular Salaries		1,796,904	1,845,779	1,913,341	1,920,614
Overtime	4192	1,471	6,960	386	6,960
Supplements	4190	750		932	
OPS					
Total Salaries		1,799,125	1,852,739	1,914,659	1,927,574
Medical	4231	241,734	275,200	272,710	256,885
FICA	4220	133,410	141,735	138,060	147,459
FRS	4210	95,979	128,765	147,759	142,062
Total Benefits		471,123	545,700	558,529	546,407
Personnel Costs		2,270,248	2,398,439	2,473,188	2,473,981
Recurring Expenses					
Professional & Technical Services	4310	48,000	134,400	126,220	90,000
Contract Labor	4311	400			
Travel In-State	4332	17,867	41,440	7,325	25,795
Travel Out-State	4333	11,344	12,500	5,328	15,000
Repairs & Maintenance	4350				
Rentals	4360	94,104	189,550	146,185	110,580
Postage	4371	67	2,460	78	430
Communication Stipends	4374	46,060			
Other Purchased Services	4390	21,790	27,000	22,610	30,000
Supplies	4510	86,263	70,321	6,408	25,870
Non-Capitalized FFE	4642	450	300		300
Capitalized Software	4691		4,000	120	4,000
Non-Capitalized Software	4692	100			
Dues And Fees	4730	14,851	52,625	9,631	25,235
Professional Staff Development					
Travel In-State	4332	4,377	17,160	2,526	14,440
Travel Out-State	4333	3,137		3,189	300
Rentals	4360			698	
Supplies	4510	175	300		
Dues And Fees	4730	818	16,260	5,045	
Total Operating Expenses		349,803	568,316	335,363	341,950
TOTAL		\$ 2,620,051	\$ 2,966,755	\$ 2,808,551	\$ 2,815,931

EDUCATIONAL SERVICES

The Instructional Department exists to provide the instructional activities and support services for the students who make the voluntary election to become a part of a unique educational delivery system. The mission of the Instructional Department is to foster successful student learning, one student at a time. The team is a partnership of instructors, support staff, and their leadership who, together, ensure that all students receive high quality, technology-based educational opportunities to gain the knowledge and skills necessary to succeed. Most importantly, the Instructional team is committed to serving students with excellence. The Instructional Department consists of the Student Learning team, the Student Engagement/Services team, the Enrollment team, the Quality Assurance Instruction team, the Lead Teacher team, the Full Time team, and Curriculum Product Innovation.

The Instructional Department is led by the chief academic officer, who reports to the president and CEO. Reporting to the chief are the following teams:

The Student Learning team leads and supports our full- and part-time instructors and mentors. The team is responsible for serving the most valued customer of Florida Virtual School, the student.

The Student Engagement/Services team delivers the services and support necessary to enable all students and teachers to be successful. The team is responsible for ensuring that students receive high quality educational opportunities at all phases of their FLVS experience. The team is a collection of educators and support staff that provide academic integrity assurance, counseling, ESE, literacy, and tutoring services.

The Enrollment team is responsible for the accurate and timely enrollment of all students into all courses.

The Quality Assurance Instruction team ensures the policies and procedures through quality assurance observations of teacher communication and documentation.

The Lead Teacher team is responsible for sharing best practices, demonstrating live lessons, providing substitute coverage, and assisting new and veteran instructors by providing training and individual help and support for all challenges and questions.

The Full Time team consists of a joint venture between FLVS and Connections Academy which creates a full-time school for grades Kindergarten-12.

The Curriculum Product Innovation Department is responsible for ideation, design, development, and maintenance of all student learning experiences and course materials, including online lessons, assessments, multimedia elements, interactive components, and games. The team is a partnership of subject matter experts, curriculum specialists, writers, designers, Web developers, quality assurance specialists, and their leadership who come together to create high-quality, technology-based courses that provide the skills and knowledge students need for success.

Chief Academic Officer

Recommended Budget

Fiscal Year 14-15

Cost Center: 9110

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Chief Academic Officer	4111				1.00
Chief Education Transformation Officer	4111	1.00	1.00	1.00	
Manager, Contract & Budget	4113			1.00	1.00
Administrative Assistant	4162				
Assistant, Executive	4162	1.00	1.00	1.00	1.00
Total Positions		2.00	2.00	3.00	3.00
APPROPRIATIONS					
Regular Salaries		202,770	199,187	210,700	257,736
Part-Time					
Overtime	4192	2,136	3,000	899	1,000
Adjuncts					
Total Salaries		204,906	202,187	211,599	258,736
Medical	4231	15,583	17,200	18,790	24,900
FICA	4220	12,561	15,467	12,649	19,793
FRS	4210	13,227	14,052	34,045	35,069
Total Benefits		41,371	46,719	65,484	79,762
Personnel Costs		246,277	248,906	277,084	338,498
Recurring Expenses					
Professional & Technical Services	4310		75,000	67,815	
Legal Fees	4312				
Travel In-State	4332	6,902	14,036	7,375	14,460
Travel Out-State	4333	9,054	5,000	5,420	4,000
Repairs & Maintenance	4350				
Rentals	4360				
Postage	4371	50		50	50
Telephone	4372				
Internet Access	4373				
Communication Stipends	4374	4,200			
Other Purchased Services	4390				
Supplies	4510	202	200	197	500
Materials-Textbooks State Adopted	4520				
Periodicals	4530				
Capitalized Audio Visual Materials	4621				
Non-Capitalized Audio Visual Materials	4622				
Capitalized FFE	4641				
Non-Capitalized FFE	4642				
Capitalized Computer Hardware	4643				
Non-Capitalized Computer Hdwr	4644				
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730	2,461	2,500	1,848	3,200
Professional Staff Development					
Travel In-State	4332	208	460	1,014	300
Travel Out-State	4333	1,433		3,000	1,499
Supplies	4510	125			
Dues And Fees	4730	119			
Total Operating Expenses		24,754	97,196	86,719	24,009
TOTAL		\$ 271,031	\$ 346,102	\$ 363,803	\$ 362,507

Student Learning
Recommended Budget
Fiscal Year 14-15
Cost Center: 9120

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Vice President, Instruction	4111	1.00	1.00	1.00	
Director, Instructional Models	4112	4.00			
Director, Student Learning	4112		4.00	4.00	3.95
Manager, Instructional Program	4113	1.00	1.00	1.00	1.00
Manager, QAI	4113			1.00	1.00
Instructor, Quality Assurance	4130	11.00	10.00	10.00	9.80
Instructor, Team Lead Quality Assurance	4130	1.00	1.00		
Assistant, Executive	4162	1.00	1.00	1.00	
Assistant, Senior Administrative	4162	1.00	3.00	3.00	3.00
Representative, Lead Customer Care	4162				
Specialist, QA	4165	1.00			
Total Positions		21.00	21.00	21.00	18.75
APPROPRIATIONS					
Regular Salaries		1,147,262	1,308,376	1,325,535	1,211,076
Part-Time					
Supplements	4190	6,956	4,000	2,000	4,000
Overtime	4192	1,790		255	
Interns	4753	45			
Total Salaries		1,156,053	1,312,376	1,327,790	1,215,076
Medical	4231	133,375	180,600	157,462	155,625
FICA	4220	86,104	100,397	96,140	92,953
FRS	4210	62,673	91,210	107,497	89,551
Total Benefits		282,152	372,207	361,099	338,129
Personnel Costs		1,438,205	1,684,583	1,688,889	1,553,205
Recurring Expenses					
Professional & Technical Services	4310		298,846	75,941	
Travel In-State	4332	19,754	62,100	68,193	9,000
Travel Out-State	4333	10,643	30,000	780	13,000
Repairs & Maintenance	4350				
Rentals	4360	550		99,300	286,846
Postage	4371	171		13	50
Telephone	4372				
Communication Stipends	4374	29,182			
Other Purchased Services	4390	70			
Supplies	4510	170,848	1,050	8,669	425
Periodicals	4530				
Non-Capitalized FFE	4642	450			
Dues And Fees	4730	8,385		2,765	940
Professional Staff Development					
Travel In-State	4332	6,386	21,070	4,690	4,840
Travel Out-State	4333	4,430		1,025	
Supplies	4510	315			
Dues And Fees	4730	792		816	
Total Operating Expenses		251,976	413,066	262,191	315,101
TOTAL		\$ 1,690,181	\$ 2,097,649	\$ 1,951,079	\$ 1,868,306

Student Engagement
Recommended Budget
Fiscal Year 14-15
Cost Center: 9160/9123 Fund 100

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Senior Director, Instructional Operations	4112	0.90	0.90	0.90	0.10
Director, Student Services	4112	1.00	1.00	1.00	1.00
Administrator, Title I	4113			0.20	0.20
Manager, Academic Integrity	4113	1.00	1.00	1.00	1.00
Manager, Enrollment	4113	2.00	2.00	2.00	2.00
School Counselor	4131	8.00	8.00	8.00	6.00
School Counselor, Lead	4131	1.00	1.00	1.00	1.00
General Assistant, AI	4161	2.00		1.00	
Representative, AI Support	4161	4.00	4.00	4.00	4.00
Technician, Development	4161	1.00			
Technician, Enrollment	4161	3.00	3.00	2.00	2.00
Assistant, Senior Administrative	4162	1.00			
Program Coordinator, Student Activities	4165	1.00			
Program Coordinator, Tutoring	4165	1.00	1.00	1.00	
Specialist, Community Relations	4165	1.00			
Instructional, Ambassador PT	4169				
Instructional, Tutors PT	4169	4.95	7.00	7.00	
Investigator, AI	4169	4.95	10.00	17.00	16.00
Total Positions		37.80	38.90	46.10	33.30
APPROPRIATIONS					
Regular Salaries		1,451,482	1,516,118	1,445,886	1,207,179
Adjuncts					
Supplements	4190	43,350	44,000	17,000	43,000
Overtime	4192	4,711		1,043	3,800
Interns	4753	90,384	111,660	78,953	
Total Salaries		1,589,927	1,671,778	1,542,882	1,253,979
Medical	4231	169,585	188,340	166,056	143,590
FICA	4220	120,097	127,891	115,332	95,929
FRS	4210	78,822	108,428	102,185	92,418
Total Benefits		368,504	424,659	383,572	331,938
Personnel Costs		1,958,431	2,096,437	1,926,454	1,585,917
Recurring Expenses					
Professional & Technical Services	4310				
Contract Labor	4311				
Travel In-State	4332	6,519	10,800	14,325	10,484
Travel Out-State	4333	4,451	9,000	1,041	3,000
Repairs & Maintenance	4350				
Rentals	4360	224,518	260,500	263,043	266,500
Annual Software Licensing	4362			100	
Postage	4371	1,015	5,000	121	500
Telephone	4372				
Internet Access	4373	20			
Communication Stipends	4374	54,523		33,774	34,572
Other Purchased Services	4390	(1,035)			
Supplies	4510	364	2,000	100	2,000
Capitalized Software	4691				
Dues And Fees	4730	6,050	3,750	3,742	3,750
Professional Staff Development					
Travel In-State	4332	2,547	7,600	3,968	4,166
Travel Out-State	4333	1,872		664	
Internet Access	4373				
Supplies	4510				
Dues And Fees	4730			884	350
Total Operating Expenses		300,844	298,650	321,760	325,322
TOTAL		\$ 2,259,275	\$ 2,395,087	\$ 2,248,215	\$ 1,911,239

CURRICULUM PRODUCT INNOVATION

The Curriculum Product Innovation Department is responsible for ideation, design, development, and maintenance of all student learning experiences and course materials, including online lessons, assessments, multimedia elements, interactive components, and games. The team is a partnership of subject matter experts, curriculum specialists, writers, designers, Web developers, quality assurance specialists, and their leadership who come together to create high-quality, technology-based courses that provide the skills and knowledge students need for success.

In 2014-15, the team will be responsible for the developing five new courses in our main catalog, two Advanced Placement courses, 21 career and technical courses, 13 credit recovery courses, and 10 blended classroom teacher guides. The team will also be doing major enhancements to all courses with DOE standards changes, training teachers on new courses, meta-tagging content in preparation for personalized LMS delivery, piloting new course models, and providing everyday course maintenance for approximately 120 courses. In addition, the curriculum research and development group (Reinvention team) will be developing and testing 10-15 prototypes of new innovative curriculum products and instructional models.

The department is led by the vice president of curriculum product innovation, who reports to the chief academic officer.

Curriculum Product Innovation

Recommended Budget

Fiscal Year 14-15

Cost Center: 9250

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Vice President, Curriculum Product Innovation	4111	1.00	1.00	1.00	1.00
Director, Curriculum	4112	1.00	1.00	1.00	1.00
Senior Manager, Standards & Assessments	4113	1.00			1.00
Manager, Contract & Budget	4113	1.00	1.00		
Manager, Curriculum CAPE	4113	1.00	1.00	1.00	1.00
Manager, Curriculum Languages	4113			1.00	
Manager, Curriculum PE	4113	1.00	1.00		
Manager, Curriculum Social Studies	4113	1.00	1.00	1.00	
Manager, Curriculum Math	4113				1.00
Manager, Instructional Design	4113	1.00	1.00	1.00	
Manager, Knowledge Mgmt	4113			1.00	
Manager, Knowledge Mgmt, Team Lead	4113	1.00	1.00		1.00
Manager, Math	4113	1.00	1.00	1.00	
Manager, Project	4113		1.00		
Specialist, Curriculum Peer Lead	4132	5.00	5.00	5.00	3.00
Specialist, Curriculum	4132	10.00	10.00	14.00	7.00
Specialist, Curriculum CTE	4132	0.67	0.67	2.67	1.67
Specialist, Curriculum Careers & Tech	4132	1.00	1.00	1.00	1.00
Specialist, Media	4132	1.00	1.00		
SME, Curriculum	4133	7.00	5.00		
SME, Lead Peer Curriculum	4133	1.00	1.00		
Writer, Content	4137	12.00	6.00	4.00	4.00
Writer, Content TOA	4137			3.00	
Writer, Engagement	4137	2.00	1.00	2.00	2.00
Writer, Content Peer Lead	4137	1.00	1.00	1.00	
Technician, Student Engagement	4161	1.00	1.00	1.00	
Technician, Support	4161				
Assistant, Executive	4162	1.00	1.00	1.00	1.00
Designer, Interactive	4165	2.00	2.00	3.00	
Designer, Team Lead Interactive	4165	1.00	1.00	1.00	
Psychometrician	4165	1.00	1.00	1.00	1.00
Designer, Graphic Peer Lead	4165				0.50
Specialist, Instructional Design	4165	3.00	3.00	4.00	
Specialist, Instructional Design Peer Lead	4165	1.00	1.00	1.00	
Specialist, Instructional Support	4165	1.00			
Specialist, Media	4165			1.00	1.00
Specialist, Quality Assurance	4165			2.00	2.00
Analyst, Quality	4167		3.00	2.00	2.00
Analyst, Quality Team Lead	4167			1.00	1.00
Developer, Web	4168		4.00	8.00	
Developer, Team Lead Web	4168			1.00	
Total Positions		61.67	58.67	67.67	33.17

Curriculum Product Innovation

Recommended Budget

Fiscal Year 14-15

Cost Center: 9250

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
APPROPRIATIONS					
Regular Salaries		2,982,307	3,469,862	3,917,492	2,044,766
Supplements	4190	18,605	14,500	12,119	6,000
Overtime	4192	1,333		1,141	
Student Intern	4753				
Supplements OPS	4755				
Total Salaries		3,002,245	3,484,362	3,930,752	2,050,766
Medical	4231	387,612	507,400	484,670	278,149
FICA	4220	223,810	266,554	283,089	156,884
FRS	4210	159,572	242,163	289,218	168,667
Total Benefits		770,994	1,016,117	1,056,977	603,700
Personnel Costs		3,773,239	4,500,479	4,987,730	2,654,466
Recurring Expenses					
Professional & Technical Services	4310	383,974	2,564,000	641,224	34,600
Contract Labor	4311				
Travel In-State	4332	25,672	26,900	13,689	12,149
Travel Out-State	4333	31,740	13,000	2,491	6,947
Repairs & Maintenance	4350				
Rentals	4360	513,277	727,262	353,437	568,675
Annual Software Licensing	4362	23,817	34,383	283	34,383
Postage	4371	225		18	
Telephone	4372				
Communication Stipends	4374	90,439			
Other Purchased Services	4390	306,940		159	
Supplies	4510	3,958	200	78	317
Materials-Textbooks State Adopted	4520				
Periodicals	4530				
Non-Capitalized Audio Visual Materials	4622	43			
Non-Capitalized FFE	4642	1,850			
Non-Capitalized Computer Hdw	4644	10			
Non-Capitalized Software	4692				
Dues And Fees	4730	9,091	400	1,559	629
Professional Staff Development					
Travel In-State	4332	47,626	4,500	8,713	8,183
Travel Out-State	4333	17,091		6,015	500
Internet Access	4373				
Other Purchased Services	4390				
Supplies	4510	586		309	
Dues And Fees	4730	49		209	123
Total Operating Expenses		1,456,388	3,370,645	1,028,184	666,506
TOTAL		\$ 5,229,627	\$ 7,871,124	\$ 6,015,914	\$ 3,320,972

BUSINESS SERVICES DEPARTMENT

The role of the Business Services Department is to provide the core business functions for the district with efficiency and effectiveness in all areas while maintaining necessary fiscal and internal controls. The department is led by the chief financial officer (CFO), who reports to the president and CEO.

The Business Services Department is comprised of four areas: Accounting Services, Budget Services, Policy and Accountability, and Student FTE Administration.

The Accounting Services team maintains the general ledger and financial records, provides payroll services, manages the accounts receivable and accounts payable processes, and oversees the competitive grant applications. Accounting Services is responsible for the preparation of monthly and annual financial reports, and serves as the liaison to the auditors for the annual financial audit.

The Budget Services team assists in the preparation and implementation of the annual budget, the preparation of monthly reports for all departments, and the projections of annual revenue and expenditure estimates for Florida Virtual School. The Budget Services team is also responsible for overseeing the expense management processes such as travel and purchasing card transactions, as well as position control.

The Policy and Accountability team is composed of two branches. The Policy team manages and coordinates public policy priorities, legislative strategies and stakeholder engagement. The Accountability team is responsible for implementing procedures to abide by policies and provide strategic input to FLVS leadership on efficiency efforts and continuous improvement options to offer short- and long-term solutions that address program costs and scalability.

The Student FTE Administration team oversees the state reporting and FTE process for the district in compliance with all applicable laws and policies in a manner that maximizes funding for the organization. The Student FTE Administration team serves as the liaison to the Department of Education for FTE reporting. The team is also responsible for providing student (FTE) projections to the State.

Chief Financial Officer

Recommended Budget

Fiscal Year 14-15

Cost Center: 9410

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Chief Financial Officer	4111	1.00	1.00	1.00	1.00
Senior Associate, Finance	4113			1.00	1.00
FTE Administrator	4113				1.00
Assistant, Executive	4162	0.34	0.34		0.50
Specialist, Accountability	4165				1.00
Analyst, Client	4167				1.00
Total Positions		1.34	1.34	2.00	5.50
APPROPRIATIONS					
Regular Salaries		147,300	151,697	249,718	428,526
Supplements	4190				
Overtime	4192	1,290		15	
OPS					
Total Salaries		148,590	151,697	249,733	428,526
Medical	4231	0	11,524	14,293	45,650
FICA	4220	9,875	11,605	17,628	32,782
FRS	4210	9,881	10,543	32,547	46,943
Total Benefits		19,756	33,672	64,469	125,376
Personnel Costs		168,346	185,369	314,202	553,902
Recurring Expenses					
Research, Development & Innovation	4310				
Property Insurance/Work Comp	4320				304,498
Travel In-State	4332	334		339	100
Travel Out-State	4333				
Repairs & Maintenance	4350				
Rentals	4360	299			
Postage	4371				
Communication Stipends	4374	2,551			
Other Purchased Services	4390				
Supplies	4510	90		78	
Purchasing Card Charges	4519				
Materials-Textbooks State Adopted	4520				
Capitalized Audio Visual Materials	4621				
Non-Capitalized Audio Visual Materials	4622				
Capitalized FFE	4641				
Non-Capitalized FFE	4642	101			
Capitalized Computer Hardware	4643				
Non-Capitalized Computer Hdwr	4644				
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730	629			
Professional Staff Development					
Travel In-State	4332	701	460		
Supplies	4510	17			
Dues And Fees	4730	629			
Total Operating Expenses		5,351	460	417	304,598
TOTAL		\$ 173,697	\$ 185,829	\$ 314,618	\$ 858,500

Financial Services
Recommended Budget
Fiscal Year 14-15
Cost Center: 9420

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Deputy Chief Financial Officer	4111	1.00	1.00		
Controller	4112			1.00	1.00
Manager, Accounting	4113			1.00	1.00
Manager, Business Operations	4113	1.00	1.00		
Manager, Expense Management	4113	1.00	1.00		
Manager, Competitive Grants	4113				1.00
Manager, Payroll	4113	1.00	1.00	1.00	1.00
Manager, Purchasing	4113	1.00	1.00	1.00	
Agent, Purchasing	4161	2.00	2.00	2.00	
Senior Technician, Accounts Payable	4161	1.00	1.00	1.00	1.00
Senior Technician, Accounts Receivable	4161			1.00	1.00
Senior Technician, Payroll	4161	1.00	1.00	1.00	1.00
Technician, Expense Management	4161	1.00			
Technician, Finance	4161	1.00			
Technician, Inventory	4161	1.00	1.00	1.00	
Technician, Materials	4161	1.00	1.00	1.00	
Technician, Payroll	4161	3.00	3.00	2.00	2.00
Assistant, Executive	4162	0.33	0.33		0.50
Coordinator, Project	4165				
Coordinator, Grants	4165				0.75
Specialist, Accounting	4165			1.00	1.00
Specialist, Accounts Payable	4165	1.00	1.00	1.00	1.00
Specialist, Expense Management	4165	3.00	3.00		
Specialist, Finance	4165			1.00	
Specialist, Inventory Support	4165				
Specialist, Operation Support	4165				
Specialist, Payroll Peer Lead	4165			1.00	1.00
Specialist, Payroll	4165	1.00	1.00		
Specialist, Procurement	4165				
Analyst, Procurement	4167	1.00	1.00	1.00	
Total Positions		22.33	20.33	18.00	13.25
APPROPRIATIONS					
Regular Salaries		1,063,956	1,086,655	957,798	764,573
Supplements	4190	1,500		750	1,500
Overtime	4192	8,307	7,500	751	7,650
Bonus	4750	2,104			
Intern	4753				9,305
Total Salaries		1,075,867	1,094,155	959,299	783,028
Medical	4231	140,335	174,838	137,051	109,975
FICA	4220	79,514	83,703	69,123	59,902
FRS	4210	57,835	76,044	66,677	57,023
Workers Compensation	4240	38,484			
Total Benefits		316,168	334,585	272,851	226,900
Personnel Costs		1,392,035	1,428,740	1,232,150	1,009,928

Financial Services
Recommended Budget
Fiscal Year 14-15
Cost Center: 9420

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Recurring Expenses					
Professional and Technical Services	4310	10,673	19,272	300	19,272
CrossPointe Enhancements	4314				
Insurance	4320	209,665			
Travel In-State	4332	1,348	4,090	603	970
Travel Out-State	4333	8			272
Repairs & Maintenance	4350	36,200			
Rentals	4360	1,546,530	162,938	215,455	105,480
Annual Software Licensing	4362	878,216	580,000	814,519	557,784
Postage	4371	17,099	16,315	16,188	1,265
Telephone	4372	393,710		8,147	
Internet Access	4373	66,216			
Communication Stipends	4374	23,364			
Other Purchased Services	4390	27,459		(5,171)	
Supplies	4510	441,100	380,925	364,440	1,575
Materials-Textbooks State Adopted	4520				
Capitalized Audio Visual Materials	4621				
Non-Capitalized Audio Visual Materials	4622				
Capitalized FFE	4641	8,404			
Non-Capitalized FFE	4642	16,858			
Capitalized Computer Hardware	4643				
Non-Capitalized Computer Hdwr	4644	962			
Capitalized Software	4691				
Non-Capitalized Software	4692		1,500,000		
Bad Debt Expenses	4820				
Misc Expenses	4790				
Indirect Cost	4793				
Dues And Fees	4730	131,323	130,253	159,194	32,906
Professional Staff Development					
Travel In-State	4332	8,890		1,679	1,200
Travel Out-State	4333	8,131			
Supplies	4510	565			
Dues And Fees	4730	2,182		4,690	
Total Operating Expenses		3,828,903	2,793,793	1,580,044	720,724
TOTAL		\$ 5,220,938	\$ 4,222,533	\$ 2,812,194	\$ 1,730,652

Budget Services
Recommended Budget
Fiscal Year 14-15
Cost Center: 9450

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Controller	4112	1.00	1.00		
Manager, Budget	4113	1.00	1.00		
Manager, Expense Management	4113			1.00	1.00
Senior Manager, Budget	4113			1.00	1.00
Senior Accountant	4113	1.00	1.00		
Senior Technician, Accounts Receivable	4161	1.00	1.00		
Technician, Budget	4161	1.00	1.00	1.00	
Assistant, Executive	4162	0.33	0.33		
Specialist, Accounting	4165	2.00	1.00		
Specialist, Expense Management	4165			3.00	3.00
Analyst, Budget	4167	2.00	2.00	1.00	1.00
Analyst, Budget Peer Lead	4167			1.00	1.00
Total Positions		9.33	8.33	8.00	7.00
APPROPRIATIONS					
Regular Salaries		407,336	473,429	526,007	424,353
Supplements	4190			750	1,500
Overtime	4192	833		302	0
OPS					
Total Salaries		408,169	473,429	527,059	425,853
Medical	4231	33,638	71,638	70,467	58,100
FICA	4220	30,635	36,217	38,008	32,578
FRS	4210	21,491	32,903	36,653	31,385
Total Benefits		85,764	140,758	145,128	122,063
Personnel Costs		493,933	614,187	672,187	547,916
Recurring Expenses					
Professional & Technical Services	4310	9,000	15,000	21,033	
Contract Labor	4311				
Legal Fees	4312				
Travel In-State	4332	4,069	1,380	14,512	2,000
Travel Out-State	4333	535			
Rentals	4360			299	1,200
Postage	4371				
Communication Stipends	4374	11,288			
Other Purchased Services	4390				
Supplies	4510	2,537		840	3,000
Purchasing Card Charges	4519				
Non-Capitalized FFE	4642	175			
Capitalized Computer Hardware	4643				
Non-Capitalized Computer Hdwr	4644				
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730	(79)	40,000	117,442	85,000
Professional Staff Development					
Travel In-State	4332			1,242	
Travel Out-State	4333			1,467	2,500
Supplies	4510			41	
Dues And Fees	4730				
Total Operating Expenses		27,525	56,380	156,875	93,700
TOTAL		\$ 521,458	\$ 670,567	\$ 829,062	\$ 641,616

POLICY AND ACCOUNTABILITY

The Policy and Accountability team is a hub of the Finance department.

The team is led by the executive director of policy and accountability, who reports to the chief financial officer. The primary responsibilities of the executive director are to shape, manage, and lead the team that serves a crucial component in maintaining a leadership role in virtual education. The two branches of the team work jointly to ensure and provide that accurate, transparent, and secure strategies are utilized to deliver organizational effectiveness and efficiency that promises sustainable growth.

The Policy team manages and coordinates public policy priorities, legislative strategies, and stakeholder engagement. The Policy team is also responsible for efforts associated with policy and accountability that contribute to maintaining a strong reputation for FLVS and advancing the goals and policies of the organization. The team works with legislators to ensure virtual education continues to provide high quality education to students and that students have a choice of viable options in their education. The Policy team is also responsible for monitoring legislation while preparing analyses on issues that will impact FLVS and communicating these changes internally, as well as addressing external requests. This work ensures that FLVS is in a leadership role with stakeholders making decisions that impact virtual education.

The Accountability team is responsible for implementing procedures to abide by policies and provide strategic input to FLVS leadership on efficiency efforts and continuous improvement options to offer short- and long-term solutions that address program costs and scalability. The team oversees the high-stakes testing process for all FLVS students, ensures audit compliance with FLVS processes, as well as measures and evaluates school testing results and school grades to ensure quality student achievement. This team will continue to work in collaboration with the FLDOE on changes to educational systems to streamline processes and improve data integrity. The team is also responsible for our school accreditation process every five years and coordinates organization-wide standards and processes where uniformity and alignment to strategic objectives are desired.

Policy
Recommended Budget
Fiscal Year 14-15
Cost Center: 9003, Fund 100

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Chief Policy Officer	4111	1.00	1.00	1.00	
Executive Director, Policy	4112				1.00
Director, District Accountability	4112	0.40			
Administrator, Assessment & Admin	4113	0.10			
Administrator, Eval and Measurement	4113	0.50			
Strategist, Senior Communications	4113				1.00
Manager, Process Development	4113	1.00			
Senior Support Rep, Policy	4161	1.00	1.00	1.00	1.00
Support Representative, Foundation	4162				
Assistant, Executive	4162			0.34	0.50
Associate, Accountability	4165	0.20			
Analyst, Accountability Data	4165	1.00			
Specialist, Accountability Compliance	4165	1.00			
Specialist, Assessment & Accountability	4165	1.60			
Specialist, Project	4165	2.00			
Total Positions		9.80	2.00	2.34	3.50
APPROPRIATIONS					
Regular Salaries		605,481	166,247	201,214	266,214
Supplements	4190	1,000			
Overtime	4192	2,929	2,000	2,351	2,000
Bonus	4750				
OPS					
Total Salaries		609,410	168,247	203,565	268,214
Medical	4231	88,693	17,200	18,846	29,050
FICA	4220	44,410	12,871	14,630	20,518
FRS	4210	31,850	11,693	28,991	34,205
Total Benefits		164,953	41,764	62,467	83,774
Personnel Costs		774,363	210,011	266,032	351,988
Recurring Expenses					
Professional & Technical Services	4310	101,300	174,000	113,336	15,000
Travel In-State	4332	18,206	5,500	3,258	4,996
Travel Out-State	4333	9,157	5,000	1,472	1,265
Rentals	4360		624	240	
Postage	4371	162	500	101	500
Telephone	4372				
Internet Access	4373				
Communication Stipend	4374	15,643			
Other Purchased Services	4390				
Supplies	4510	727	1,200		700
Materials-Textbooks State Adopted	4520				
Capitalized FFE	4641				
Non-Capitalized FFE	4642	300			
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730	9,550	11,470	4,526	9,776
Professional Staff Development					
Travel In-State	4332	1,047	960		500
Travel Out-State	4333	150		1,410	845
Dues And Fees	4730	15			
Total Operating Expenses		156,257	199,254	124,343	33,582
TOTAL		\$ 930,620	\$ 409,265	\$ 390,376	\$ 385,570

Accountability
Recommended Budget
Fiscal Year 14-15
Cost Center: 9006

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Director, District Accountability	4112		0.60	0.60	0.60
Administrator, Assessment & Accountability	4113		0.80	0.80	0.80
Administrator, Evaluation & Measurement	4113		0.50	0.50	0.50
Manager, Process & Data Integrity	4113		1.00		
Senior Manager, Operational Effectiveness	4113			1.00	1.00
Assistant, Executive	4162			0.33	0.50
Associate, Accountability	4165		1.00	1.00	
Specialist, Accountability Compliance	4165		1.00	1.00	1.00
Specialist, Assess & Accountability	4165		1.60	1.60	1.60
Analyst, Accountability Data	4167		1.00	1.00	2.00
Total Positions		0.00	7.50	7.83	8.00
APPROPRIATIONS					
Regular Salaries			477,813	513,177	532,685
Part-Time			5,000		
Overtime	4192		2,000	61	2,000
OPS					
Total Salaries		0	484,813	513,238	534,685
Medical	4231		64,500	81,210	66,400
FICA	4220		37,088	36,427	40,903
FRS	4210		33,695	35,670	39,406
Total Benefits		0	135,283	153,307	146,710
Personnel Costs		0	620,096	666,545	681,395
Recurring Expenses					
Professional and Technical Services	4310				39,000
Travel In-State	4332		13,140	795	10,300
Travel Out-State	4333			675	
Rentals	4360		1,716	697	
Postage	4371		200	15	200
Telephone	4372				
Internet Access	4373				
Communication Stipend	4374				
Other Purchased Services	4390		105,790	45,808	78,995
Supplies	4510		450	15	450
Materials-Textbooks State Adopted	4520				
Periodicals	4530				
Capitalized Audio Visual Materials	4621				
Non-Capitalized Audio Visual Materials	4622				
Capitalized FFE	4641				
Non-Capitalized FFE	4642				
Capitalized Computer Hardware	4643				
Non-Capitalized Computer Hdwr	4644				
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730		3,100	2,745	3,100
Professional Staff Development					
Travel In-State	4332		1,800	431	1,800
Travel Out-State	4333			278	
Dues And Fees	4730				
Total Operating Expenses		0	126,196	51,459	133,845
TOTAL		\$ -	\$ 746,292	\$ 718,003	\$ 815,240

FLVS Foundation - External Affairs

Recommended Budget

Fiscal Year 14-15

Cost Center: 9642

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Director, Communications	4112	1.00			
Director, External Affairs	4112		1.00	1.00	
Senior Manager, Program & Development	4113				1.00
Manager, Competitive Grants	4113	1.00	1.00	1.00	
Strategist, Senior Communications	4113			1.00	
Representative, Support - Foundation	4161	1.00	1.00	1.00	2.00
Assistant, Executive	4162			0.33	
Assistant, Senior Administrative	4162	0.50	1.00		
Assistant, Administrative	4162				1.00
Coordinator, Grant	4165	1.00			
Producer, Web Services	4165	1.00			
Specialist, Communication	4165	2.00			
Specialist, Community Engagement	4165	1.00	1.00		
Specialist, Team Lead Community Engagement	4165			1.00	
Specialist, Project	4165		1.00	1.00	
Specialist, Team Lead Communication	4165	1.00			
Total Positions		9.50	6.00	6.33	4.00
APPROPRIATIONS					
Regular Salaries		431,012	324,199	342,227	166,147
Supplements	4190	4,000		2,000	
Overtime	4192	864		435	
Intern	4753	9,941		12,331	
OPS					
Total Salaries		445,817	324,199	356,993	166,147
Medical	4231	50,833	51,600	46,347	33,200
FICA	4220	33,100	24,801	25,882	12,710
FRS	4210	22,548	22,532	21,903	12,245
Total Benefits		106,481	98,933	94,132	58,155
Personnel Costs		552,298	423,132	451,126	224,302
Recurring Expenses					
Professional & Technical Services	4310	48,730	50,000	79,000	
Contract Labor	4311				
Travel In-State	4332	6,611	10,800	6,364	4,000
Travel Out-State	4333	5,848		4,249	432
Repairs & Maintenance	4350				
Rentals	4360	6,950	425		
Postage	4371	4,055	600	309	200
Telephone	4372				
Internet Access	4373				
Communication Stipends	4374	13,518			
Other Purchased Services	4390	1,839			
Supplies	4510	917	1,050	174	800
Purchasing Card Charges	4519				
Materials-Textbooks State Adopted	4520				
Periodicals	4530	129			
Capitalized Audio Visual Materials	4621				
Non-Capitalized Audio Visual Materials	4622				
Capitalized FFE	4641				
Non-Capitalized FFE	4642	450			
Capitalized Computer Hardware	4643				
Non-Capitalized Computer Hdwr	4644				
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730	13,786	9,900	6,216	
Professional Staff Development					
Travel In-State	4332	1,154	1,280	831	1,400
Travel Out-State	4333	442		1,085	
Supplies	4510				
Dues And Fees	4730			51	
Total Operating Expenses		104,429	74,055	98,280	6,832
TOTAL		\$ 656,727	\$ 497,187	\$ 549,405	\$ 231,134

BUSINESS DEVELOPMENT

The senior vice president, business development, who reports to the president and CEO, oversees the following four teams: Florida Services, FLVS Global, Marketing & Communications, and Strategic Partnerships.

The Florida Services Department is charged with promoting and marketing all FLVS products and services to Florida public, private, and homeschool students and their respective schools and districts. These include: Kindergarten through 12th grade courses in FLVS Part Time, FLVS Full Time, Virtual and Blended Charters, FLVS Franchises, Virtual Learning Labs (VLLs), and products and services sold through Spectrum: A Learning Marketplace. Spectrum is a collection of educational products and services carefully selected by Florida Virtual School for the quality and proven results of each one.

FLVS Global is responsible for promoting, marketing, and selling FLVS products and services outside the state of Florida. Since 2001, FLVS Global has grown steadily in revenue, and the profit earned is reinvested back to FLVS. FLVS Global serves customers in 49 states and in 65 countries. Profits from these sales are reinvested into FLVS for marketing, research, and development (Section 1002.37 Florida Statute - The FLVS Board of Trustees is directed to aggressively seek avenues to generate revenue to support its future endeavors and shall enter into agreements with distance learning providers. Any funds realized from patents, copyrights, trademarks, or licenses shall be used to support the school's marketing and research and development activities in order to improve courseware and service to its students).

The Marketing & Communications Department is comprised of five areas: Customer Communications, Market Research, Creative Marketing & Internal Communications, Online Marketing & Internal Communications, and External Communications. The team's role is to inform public, private, charter, and homeschool students; parents; school and district staff; and the general public about Florida Virtual School and its initiatives. The team develops and publicizes targeted messages and creates relationships that drive student enrollment and district partnerships to FLVS. Since participation in FLVS courses is optional to students, the Marketing & Communications Department ensures that enrollment goals are met and helps to launch new business initiatives and revenue streams for the organization. In addition, the team maximizes the FLVS experience for our stakeholders.

Strategic Partnerships primary objective is to create incremental enterprise value for FLVS by working in partnership with Florida Services and FLVS Global management teams. Strategic Partnerships looks at arrangements with third-party entities, domestic and international, to produce additional revenue for the school or to offset costs and reduce fixed or variable expenses. Though the metrics may change from time to time, Strategic Partnerships examines opportunities that produce a minimum of \$500,000 in annual revenue (25 percent margin), are asset lite to FLVS (no financial or human capital invested by FLVS), and leverages or enhances the FLVS brand.

Business Development

Recommended Budget

Fiscal Year 14-15

Cost Center: 9710

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Chief Business Development Officer	4111	1.00	0.50	0.50	
Senior Vice President, Business Development	4111				0.50
Director, Florida Services	4112	0.75	0.20	0.20	0.20
Manager, Product Development	4113	1.00			
Senior Associate, Elementary Program	4113	1.00	1.00	1.00	1.00
Senior Manager, Product Development	4113	1.00			
Support Representative, FL Svcs Supp Program	4161			1.00	1.00
Support Representative, VLL Elementary	4161	1.00	1.00		
Technician, Support	4161				
Assistant, Executive	4162	0.50	0.25	0.25	0.25
Assistant, Senior Administrative	4162	0.50	0.50		
Specialist, Blended Learning	4165	2.00	1.00	3.00	3.50
Specialist, Blended Learning Team Lead	4165	1.00	1.00	1.00	1.00
Total Positions		9.75	5.45	6.95	7.45
APPROPRIATIONS					
Regular Salaries		515,739	341,614	402,783	474,582
Supplements	4190	4,185		2,385	775
Overtime	4192	4,781		3,811	
OPS					
Total Salaries		524,705	341,614	408,979	475,357
Medical	4231	53,716	46,870	32,933	61,835
FICA	4220	37,899	26,133	29,197	36,365
FRS	4210	28,509	23,742	37,342	43,734
Total Benefits		120,124	96,745	99,472	141,934
Personnel Costs		644,829	438,359	508,451	617,291
Recurring Expenses					
Contract Labor	4311				
Legal Fees	4312				
Travel In-State	4332	39,723	42,200	40,600	46,200
Travel Out-State	4333	24,262	10,500	4,950	8,500
Repairs & Maintenance	4350				
Rentals	4360	4,760	108,980	46,520	
Postage	4371	452	50	56	50
Telephone	4372				
Internet Access	4373				
Communication Stipends	4374	12,607			
Other Purchased Services	4390	79,933		50,000	50,000
Supplies	4510	4,543	500	679	500
Materials-Textbooks State Adopted	4520				
Capitalized FFE	4641				
Non-Capitalized FFE	4642	150			
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730	705		220	
Professional Staff Development					
Travel In-State	4332	439	3,825	2,525	2,100
Travel Out-State	4333	1,813		3,604	
Supplies	4510	123			
Dues And Fees	4730				
Total Operating Expenses		169,510	166,055	149,154	107,350
TOTAL		\$ 814,339	\$ 604,414	\$ 657,605	\$ 724,641

FLORIDA SERVICES AND FRANCHISE

The Florida Services Department is charged with promoting and marketing all FLVS products and services to Florida public, private, and homeschool students and their respective schools and districts. These include: Kindergarten through 12th grade courses in FLVS Part Time, FLVS Full Time, Virtual and Blended Charters, FLVS Franchises, Virtual Learning Labs (VLLs), and products and services sold through Spectrum: A Learning Marketplace. Spectrum is a collection of educational products and services carefully selected by Florida Virtual School for the quality and proven results of each one.

There are six teams within the Florida Services Department: Florida Relations, Spectrum Account Managers, Florida Franchises, Blended Learning, Elementary, and Innovation. The department is led by the senior vice president, business development, who reports to the president and CEO.

The Florida Relations team is responsible for promoting and educating district leaders, school personnel, students, and parents on products offered by FLVS. A team of district experts, the district relations managers (DRMs), provide outreach initiatives to community organizations and home education groups. The DRMs communicate policy and best practices to school counselors, principals, and district leaders. They make presentations at schools and events, host booths at conferences, interact with regional home education and community groups, and coordinate marketing efforts at conferences in Florida.

The Spectrum Account Managers are responsible for the promotion of new lines of business of Spectrum, which consist of programs or products that will generate a profit to FLVS. The team promotes Apps, professional development, enrichment courses, adult education courses, consultative services, and supplemental course content. The revenue will allow FLVS to continue research and development.

The Florida Franchise team supports Florida districts with the FLVS franchises. FLVS provides districts in Florida the opportunity to establish an FLVS franchise. Currently there are 30 franchises, representing 57 Florida districts. The team provides training, support, and guidance to the district franchise managers.

The Blended Learning team is responsible for promoting, maintaining, and implementing VLLs and Blended Learning Communities (BLCs) in Florida. The team acts as liaison between the school labs and FLVS to support the day-to-day operations of these labs in an effort to improve students' success.

The Elementary team researches state-of-the-art products and collaborates with schools on how to provide quality, virtual education. The team promotes Florida Services to the elementary market by researching, testing, and implementing programs including part-time and supplemental offerings.

The Innovation team seeks opportunities for new lines of business in consultation with the senior vice president, business development. This team coordinates with internal and external stakeholders to implement new product offerings bringing a return on investment to FLVS. The team manages initiation through evaluation stages of new offerings, as well as operations for existing lines of business developed by the department. The team also oversees the formation of new relationships for new lines of business, monitors effectiveness and return on initiatives, guides strategic direction for Florida global technology, manages the implementation of new product offerings, and evaluates effectiveness of initiatives.

Florida Services
Recommended Budget
Fiscal Year 14-15
Cost Center: 9720

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Senior Manager, Florida Relations	4113	1.00		1.00	1.00
Manager, District Relations	4134	7.00	7.00	7.00	5.60
Manager, District Relations Peer Lead	4134	1.00	1.00		0.80
Representative, Support	4161	1.00	1.00	1.00	1.00
Senior Support Representative	4161	1.00			
Specialist, Support	4165	1.00	1.00	1.00	1.00
Total Positions		12.00	10.00	10.00	9.40
APPROPRIATIONS					
Regular Salaries		566,881	572,400	515,238	547,651
Supplements	4190	4,333	9,500	758	1,500
Overtime	4192	2,826		4,983	
OPS					
Total Salaries		574,040	581,900	520,979	549,151
Medical	4231	69,499	86,000	73,202	78,020
FICA	4220	43,143	44,515	36,598	42,010
FRS	4210	30,127	40,442	36,208	40,472
Total Benefits		142,769	170,957	146,009	160,503
Personnel Costs		716,809	752,857	666,987	709,654
Recurring Expenses					
Professional & Technical Services	4310	44,606	15,000	31,200	19,250
Contract Labor	4311	60			
Travel In-State	4332	29,647	38,250	45,445	23,350
Travel Out-State	4333	4,973		273	
Repairs & Maintenance	4350		8,250		8,250
Rentals	4360	31,392	16,720	24,240	8,720
Auto Lease	4363	66,056	75,000	71,000	75,000
Postage	4371	2,650	1,000	450	1,000
Telephone	4372				
Internet Access	4373				
Communication Stipends	4374	18,118			
Other Purchased Services	4390	67,485	13,000	23,847	4,000
Supplies	4510	19,848	1,400	1,352	1,900
Capitalized FFE	4641				
Non-Capitalized FFE	4642	150			
Capitalized Computer Hardware	4643				
Non-Capitalized Computer Hdwr	4644				
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730	6,696		1,885	3,000
Professional Staff Development					
Travel In-State	4332	909	7,010	2,018	1,950
Travel Out-State	4333	1,351		232	
Supplies	4510	248		283	
Dues And Fees	4730				
Total Operating Expenses		294,189	175,630	202,226	146,420
TOTAL		\$ 1,010,998	\$ 928,487	\$ 869,214	\$ 856,074

Florida Franchises
Recommended Budget
Fiscal Year 14-15
Cost Center: Various, Fund 930

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Chief Business Development Officer	4111		0.25	0.25	
Senior Vice President, Business Development	4111				0.25
Director, Florida Services	4112	0.25		0.80	0.80
Director, Instructional Models	4112		0.80		
Administrator, FL Services Operations	4113			1.00	1.00
Senior Manager, Franchise Operations	4113	1.00	1.00		
Instructor, Quality Assurance	4120				1.00
Manager, District Relations	4134	2.00	2.00		1.50
Manager, District Relations Peer Lead	4134			1.00	0.10
Representative, Client Support	4161			1.00	2.00
Representative, Field Operations Support	4161			1.00	1.00
Representative, Program Support	4161	1.00	1.00		
Assistant, Executive	4162		0.13	0.50	0.50
Specialist, Blended Learning	4165				0.50
Specialist, Learning	4165	1.00	1.00	1.00	1.00
Specialist, Quality Assurance	4165	1.00	1.00	1.00	1.00
Total Positions		6.25	7.18	7.55	10.65
APPROPRIATIONS					
Regular Salaries		417,624	469,822	478,177	628,688
Supplement	4190	2,314		2,939	688
Overtime	4192	1,714		1,814	
One time market adjustment	4750				
Total Salaries		421,652	469,822	482,930	629,376
Medical	4231	63,023	61,748	67,702	88,395
FICA	4220	30,323	35,941	33,934	48,147
FRS	4210	22,789	32,653	37,957	50,735
Total Benefits		116,135	130,342	139,593	187,277
Personnel Costs		537,787	600,164	622,523	816,653
Recurring Expenses					
Travel In-State	4332	3,623	16,500	17,255	21,500
Travel Out-State	4333	78		252	
Rentals	4360	480,755	5,000	418,614	190,288
Estimated Course Costs	4360		699,814	779,834	1,330,727
Postage	4371	95	200	54	200
Telephone	4372				
Communication Stipends	4374	11,716			
Other Purchased Services	4390	13,256	47,000	42,078	50,200
Supplies	4510	27,882	16,000	29,408	16,000
Non-Capitalized Software	4692				
Dues And Fees	4730	394			
Indirect Charge - LMS & Tier 1	4793		1,375,213		
Other Indirect Cost Charge	4793	1,186,349	206,077	1,658,227	2,150,001
Bad Debt Expense	4820				
Professional Staff Development					
Travel In-State	4332		265	1,101	
Travel Out-State	4333			279	
Supplies	4510			70	
Dues and Fees	4730				
Total Operating Expenses		1,724,148	2,366,069	2,947,173	3,758,916
Transfers Out	4990	1,773,364		353,297	2,693,886
TOTAL		\$ 4,035,299	\$ 2,966,233	\$ 3,922,992	\$ 7,269,455

MARKETING AND COMMUNICATIONS

The Marketing & Communications Department is comprised of five areas: Customer Communications, Market Research, Creative Marketing & Internal Communications, Online Marketing & Internal Communications, and External Communications. Our role is to inform public, private, charter, and homeschool students; parents; school and district staff; and the general public about Florida Virtual School and our initiatives. We develop and publicize targeted messages and create relationships that drive student enrollment and district partnerships to FLVS. Since participation in FLVS courses is optional to students, the Marketing & Communications Department ensures that enrollment goals are met and helps to launch new business initiatives and revenue streams for the organization. In addition, we maximize the FLVS experience for our stakeholders.

This department is led by the vice president, marketing & communications, who reports to the senior vice president, business development. Reporting to the vice president are the following teams:

The Customer Communications team manages the operations of the Customer Contact Center, the primary customer service provider for students, parents, and traditional school counselors. The team is also responsible for managing the info@flvs.net inbox, all student transcript requests, student record updates, homeschool student verification, on-demand customer service materials, and social media customer care.

The Market Research team is responsible for conducting qualitative and quantitative market research efforts and intentional customer listening. Items produced/created by this team include the following: efficacy studies, item analyses, listening sessions, focus groups, surveys, usability testing, proof of concept testing, white papers, and market intelligence surveys.

The Creative Marketing & Internal Communications team is responsible for managing the FLVS brand and messaging; creating, executing, and measuring state, national, and global marketing and advertising campaigns; producing collateral and promotional items; creating all graphic design content; maintaining photography and video assets; and providing competitive analyses. The team is also responsible for the marketing of events and conferences, human resources, new business initiatives, and Spectrum as well as for providing marketing and communications support to the district relations managers. In addition, the Creative Marketing & Internal Communications team develops and disseminates all internal staff, parent, and student communications.

The Online Marketing & Internal Communications team is responsible for executing interactive and online marketing and communications efforts including all social media channels and the Virtual Voice blog; as well as developing and managing the FLVS websites, Intranet, mobile site, and VSA mobility.

The External Communications team creates and distributes FLVS news releases; handles in-state, national, and international media relations; manages crisis communications; and copyedits and proofreads all FLVS district documents.

Marketing & Communications

Recommended Budget

Fiscal Year 14-15

Cost Center: 9640

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Chief Community Relations Officer	4111				
Vice President, Marketing & Communications	4112				1.00
Director, Community Relations	4113		1.00	1.00	1.00
Director, Marketing	4112	1.00			
Manager, Community Relations	4113			1.00	1.00
Manager, Service Center Operations	4113		1.00	1.00	1.00
Representative, Lead Customer Care	4161		2.00		
Representative, Support	4161	1.00	1.00		
Representative, Support Customer Relations	4161			1.00	1.00
Technician, Customer Relations	4161			1.00	1.00
Technician, Interactive	4161			1.00	
Assistant, Executive	4162	0.50	0.50	0.50	1.00
Assistant, Senior Administrative	4162	1.00			
Graphic Designer, Peer Lead	4165				0.50
Graphic Designer	4165	1.00	1.00	1.00	
Graphic Designer, Associate	4165			1.00	1.00
Graphic Designer, Junior	4165	1.00			
Producer, Web Services	4165	1.00	2.00	2.00	2.00
Specialist, Communication	4165		2.00		
Specialist, Customer Relations Support	4165				1.00
Specialist, Community Relations	4165		1.00	6.00	5.00
Specialist, Market Research	4165	1.00	1.00	1.00	1.00
Specialist, Marketing	4165	0.50			
Specialist, Product Marketing	4165	2.00	2.00		
Specialist, Strategic Marketing	4165	2.00	1.00		
Specialist, Interactive Team Lead	4165			1.00	1.00
Specialist, Interactive	4165				1.00
Specialist, Market Research Team Lead	4165		1.00		
Specialist, Strategic Marketing Team Lead	4165	1.00	1.00		
Analyst, Market Research Peer Lead	4167			1.00	1.00
Analyst, Market Research	4167	1.00	1.00		
Total Positions		14.00	18.50	19.50	20.50
APPROPRIATIONS					
Regular Salaries		741,846	1,008,406	1,075,482	1,249,897
Supplements	4190	4,000	8,000	2,750	7,000
Overtime	4192	1,755		892	1,500
Interns	4753				
OPS					
Total Salaries		747,601	1,016,406	1,079,124	1,258,397
Medical	4231	96,813	159,100	155,827	170,150
FICA	4220	56,291	77,755	78,356	96,267
FRS	4210	39,335	70,640	74,999	108,243
Total Benefits		192,439	307,495	309,182	374,660
Personnel Costs		940,040	1,323,901	1,388,306	1,633,057
Recurring Expenses					
Professional & Technical Services	4310	914,139	702,300	858,662	673,780
Contract Labor	4311				
Travel In-State	4332	9,216	18,750	8,073	22,650
Travel Out-State	4333	5,964	10,500	238	10,500
Repairs & Maintenance	4350				
Rentals	4360	32,480	62,831	41,420	39,302
Annual Software Licensing	4362	3,663	3,000		4,200
Postage	4371	767	2,200	103	1,650
Telephone	4372				
Internet Access	4373				
Communication Stipends	4374	23,956			
Other Purchased Services	4390	565,960	2,185,172	1,874,197	1,740,620
Supplies	4510	5,287	6,050	4,257	4,750
Purchasing Card Charges	4519				
Materials-Textbooks State Adopted	4520				
Periodicals	4530	35	1,300		1,500
Non-Capitalized FFE	4642	1,123			
Capitalized Computer Hardware	4643				
Non-Capitalized Computer Hdwr	4644				
Dues And Fees	4730	414	1,000	1,259	2,250
Professional Staff Development					
Travel In-State	4332	557	3,115	435	2,850
Travel Out-State	4333	811			
Supplies	4510	12		10	
Dues And Fees	4730				
Total Operating Expenses		1,564,384	2,996,218	2,788,654	2,504,052
TOTAL		\$ 2,504,424	\$ 4,320,119	\$ 4,176,960	\$ 4,137,109

FLVS GLOBAL

FLVS Global is responsible for promoting, marketing, and selling FLVS products and services outside the state of Florida. Since 2001, FLVS Global has grown steadily in revenue, and the profit earned is reinvested back to FLVS. FLVS Global serves customers in 49 states and in 65 countries. Profits from these sales are reinvested into FLVS for marketing, research, and development (Section 1002.37 Florida Statute - The FLVS Board of Trustees is directed to aggressively seek avenues to generate revenue to support its future endeavors and shall enter into agreements with distance learning providers. Any funds realized from patents, copyrights, trademarks, or licenses shall be used to support the school's marketing and research and development activities in order to improve courseware and service to its students).

FLVS Global maintains four main teams: Sales, Business Operations, Technical Services, and Products and Services. Each team has a specific focus in the business, but it should also be noted that all teams work cross-organizationally in order to maximize productivity and to provide the best customer service possible. Each team has one or more members who serve on the FLVS Global Leadership team. All teams report to the director of FLVS Global, and ultimately to the senior vice president, business development, who heads up the FLVS Global Leadership team.

The Sales team is responsible for offering and promoting FLVS products and services to national and international customers. Internal account managers are assigned a specific territory. eSolutions specialists support the account managers and channel partners in their respective territories. Externally, channel partners, distributors, and resellers are also a part of the sales team. The senior sales manager reports to the director of FLVS Global, and oversees the daily operations related to FLVS Global sales, including formulating goals, policies, practices, and procedures to maximize revenue. The senior vice president, business development and the director of FLVS Global support the senior sales manager, account managers, and the channel partners. The director and senior sales manager are part of the FLVS Global Leadership team.

The Business Operations team is responsible for order processing, customer service, financial systems, and invoicing. The team tracks dashboards and pipelines, as well as monitors the FLVS Global budget, including sales, profits, expenditures, and cash on hand. The team is also frontline to the customers in order to provide a high-level customer satisfaction experience. This team also provides oversight and supervision to the Global School client support team. The manager, business operations is part of the FLVS Global Leadership team.

The FLVS Global Technical Services team is responsible for set-up, deployment, and support of FLVS Global products and systems. The FLVS Global Technical Services team is integral to the business, as FLVS Global sales all involve delivery, support, and quality assurance of online products. The team prepares FLVS courses for the global market, delivers products to clients, resolves client tickets, supports FLVS Global client-facing infrastructure, and iterates client support systems. The team liaisons with resellers and client IT teams, and interfaces with FLVS internal development and support teams, including quality analysts and contracted outside support groups. The client technical innovation manager and the senior manager, product development are part of the FLVS Global Leadership team.

The Products and Services team is responsible for the support of standard FLVS products, the creation of professional development, and custom development work for national and international customers. Team members provide curriculum support and knowledge, including securing and writing RFPs and completing applications for state approvals. They are also responsible for the development, support, and delivery of professional development, including the on-site Virtual Leadership Training. They provide direct support to the sales team and serve as liaisons between the Sales team and the FLVS Curriculum Product Innovation and Talent Management – Professional Development teams. Additionally, the Products and Services team is responsible for following products from development (usually from an FLVS internal team) through delivery to FLVS Global, interfacing regularly with many FLVS teams including Curriculum Product Innovation, IT, Marketing & Communications, and working with the FLVS Global Business Operations and Sales team, giving the green light on newly released products. The team creates demo guides and support documents, coordinates the creation of standards correlations for courses for clients across the globe, and investigates competitor products. The Custom Development team specs and creates custom development, including content development and design. The Products and Services team is headed up by the senior manager, products and services who is part of the FLVS Global Leadership team.

FLVS GLOBAL FEES SCHEDULE

Fees Schedule

Fees will vary based on products and markets. The schedule below provides fee ranges.

Spectrum

Fees range between \$2.50 and \$7,000. based on consumer or district/school sale.

FLVS Global

Global School

Half credit US \$400
Full credit US \$800

Virtual Diploma

In addition to application fees, enrollment in the program is \$685 per half credit course.

Hosted Models

Hosted models are offered per enrollment, per seat, site license and prices range between \$20-\$189. Administrative upgrades and support packages are available for additional fees.

Non-Hosted Models

Non-Hosted models are offered per enrollment, course leasing, perpetual, per seat, site license and prices range between \$20 and \$45,000. Administrative upgrades and support packages are available for additional fees.

Services

Professional Development and consultative services are provided to consumers, schools and districts at prices ranging between \$100 and \$7,000. Custom development prices are dependent upon on the needs of the customer and prices will vary as a result.



FLVS Global
Recommended Budget
Fiscal Year 14-15
Cost Center: 9610

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Chief Business Development Officer	4111		0.25	0.25	
Senior Vice President, Business Development	4111				0.25
Vice President, FLVS Global	4111	1.00	1.00	1.00	
Director, Global Services	4112	1.00	1.00	1.00	1.00
Senior Manager	4113	1.00	1.00		
Senior Manager, eSolutions	4113	1.00	1.00		
Senior Manager, Product Development	4113			0.50	0.50
Senior Manager, Products & Services	4113			1.00	1.00
Senior Manager, Sales	4113			1.00	1.00
Account Manager, FLVS Global	4113	3.00	4.00	4.00	3.20
Manager, Business Operations	4113		1.00	1.00	1.00
Manager, Client Innovation Support	4113				1.00
Manager, Client Technical Services	4113	1.00	1.00	1.00	1.00
Manager, Communication and Marketing	4113		1.00		
Manager, Curriculum	4113				1.00
Manager, Product	4113	1.00	1.00	1.00	1.00
Manager, Product Development	4113				1.00
Manager, Project	4113				1.00
Specialist, Curriculum	4132				1.00
Representative, Client Support	4161	1.00	1.00		
Representative, Field Operations Support	4161	1.00	1.00	1.00	1.00
Assistant, Administrative	4162				1.00
Assistant, Executive	4162		0.12	0.25	0.25
Liaison, Curriculum	4165				1.00
Liaison, eSolutions	4165		2.00		
Liaison, Global Learning	4165			1.00	1.00
Specialist, Client Support	4165	3.00	3.00	2.00	1.00
Specialist, eSolutions	4165	3.00	1.00	7.00	7.00
Specialist, Global Learning	4165			2.00	1.00
Specialist, Global Sales Proposal	4165			1.00	
Specialist, Global Services Support	4165				1.00
Specialist, Instructional Design	4165	2.00	2.00	2.00	2.00
Specialist, Client Support Peer Lead	4165			1.00	
Specialist, Strategic Marketing	4165			1.00	1.00
Specialist, Team Lead Business Operations	4165	1.00			
Architect, Software	4166			1.00	1.00
Analyst, Quality	4167	1.00	1.00	1.00	
Developer, Software	4168				1.00
Total Positions		21.00	23.37	32.00	34.20
APPROPRIATIONS					
Regular Salaries		1,469,969	1,542,996	1,799,571	2,103,335
Supplements	4190	4,000		6,948	70,000
Overtime	4192	120		148	
Employee Sales Commission	4754			22,633	139,945
Total Salaries		1,474,089	1,542,996	1,829,300	2,313,280
Medical	4231	159,776	200,982	212,829	283,860
FICA	4220	116,016	118,039	136,172	166,260
FRS	4210	80,370	107,238	142,100	164,525
Total Benefits		356,162	426,259	491,100	614,645
Personnel Costs		1,830,251	1,969,255	2,320,400	2,927,925
Recurring Expenses					
Professional & Technical Services	4310	341,916	167,663	169,054	668,300
Contract Labor	4311		280,000	38,000	
Legal Fees	4312				
Outsourced Host	4317	427		61	61
Travel In-State	4332	21,250	42,800	22,818	81,651
Travel Out-State	4333	132,706	253,000	315,850	362,212
Rentals	4360	205,927	250,087	92,198	372,736
Annual Software Licensing	4362	26,387	66,860	40,220	103,380
Postage	4371	3,655	11,200	3,601	10,850
Telephone	4372				
Internet Access	4373	643	2,100	40	
Communication Stipends	4374	39,846			
Other Purchased Services	4390	99,902	196,100	87,662	231,500
Commission	4391	561,965	980,000	592,402	1,050,000
Supplies	4510	13,779	16,300	7,073	29,950
Periodicals	4530				
Non-Capitalized FFE	4642	300			
Capitalized Computer Hardware	4643				
Non-Capitalized Computer Hdw	4644	272			
Capitalized Software	4691				
Non-Capitalized Software	4692	119		99	
Dues And Fees	4730	39,098	143,050	53,619	173,791
Indirect Cost Charge	4793	622,123	327,168	146,858	146,858
Bad Debt Expense	4820	190,890		(179,640)	
Professional Staff Development					
Travel In-State	4332	830	4,313	1,609	
Travel Out-State	4333	3,987	1,200	5,687	
Supplies	4510	29		43	
Dues And Fees	4730	655			
Total Operating Expenses		2,306,706	2,741,841	1,397,254	3,231,289
Transfers Out	4990			2,420,772	4,213,924
TOTAL		\$ 4,136,957	\$ 4,711,096	\$ 6,138,427	\$ 10,373,138

FLVS GLOBAL SCHOOL

FLVS Global School serves students, schools, and districts around the nation and world through tuition-based instruction. FLVS Global School offers more than 110 courses to middle and high school students, including core subjects, world languages, electives, honors, and Advanced Placement courses. Florida Virtual School is accredited by AdvanceED, representing the Southern Association of Colleges and Schools (SACS) and the Council on Accreditation and School Improvement (CASI), and core courses are NCAA approved.

FLVS Global School serves students in 49 states, and 43 countries. Specifically there were 2,213 students in 4,292 half-credit enrollments in the 2012-13 school year. Of those enrollments, 1,975 students were from the United States, and 238 were international students. Enrollment is open to public, private, and homeschool students on a tuition basis. Currently, FLVS Global School has 199 clients. Students participate in online discussions, clubs, competitions, newspaper teams, national forums, and more. FLVS Global School also offers AP Exam reviews.

FLVS Global School employs instructors who reside throughout Florida and beyond. Our staff goes above and beyond to involve students in engaging learning experiences with others around the globe. All teachers possess a valid Florida teaching certificate, as well as certifications in numerous other U.S. states in order to meet customers' needs and state laws and regulations. Instructors are highly qualified and certified within the subject they are teaching.

FLVS Global School currently has 15 full-time and 12 part-time teachers, two of whom possess a doctorate degree. The administrative staff includes a principal and a director, as well as a client operations manager and client support representatives who work with students and clients, and provide support to the teachers and principal.

FLVS Global School
Recommended Budget
Fiscal Year 14-15
Cost Center: 9620

Description	FY12-13		FY13-14		FY13-14		FY14-15	
	Actual		Adopted		Projected		Recommended	
	Results		Budget		Results		Budget	
Instruction								
Instructor	15.00	747,275	20.00	998,971	16.00	707,633	16.00	798,991
Instructor - PT	6.30	143,984	9.00	143,883	23.00	233,036	14.00	241,001
Instructor, Quality Assurance	0.45		1.00	10,000	1.00		0.20	11,438
Total Teachers	21.75	891,259	30.00	1,152,854	40.00	940,669	30.20	1,051,430
Overtime		1,071						
Teacher Career Ladder				30,000				30,000
Supplement		5,051				1,000		1,000
Total Salaries	21.75	897,381	30.00	1,182,854	40.00	941,669	30.20	1,082,430
Medical		120,910		172,000		145,187		134,460
FICA		68,650		90,488		69,828		82,806
FRS		46,484		82,208		65,446		79,775
Total Benefits		236,044		344,696		280,461		297,041
Instructional Materials								
Postage		129		3,500		31		1,500
Communication Stipends		33,506				38,115		45,912
Travel In-State		416		1,000		564		1,000
Travel Out-State				5,000				30,000
Other Purchased Services		476		7,000		3,642		1,000
Repairs & Maintenance								
Rentals		111,279				8,900		71,741
Supplies		36,119		45,000		26,644		40,100
Dues & Fees		4,169		10,500		154		81,500
Total Operating Expenses		186,094		72,000		78,048		272,753
Travel In-State		191		3,000				4,350
Travel Out-State		75						
Dues & Fees		970				404		3,000
Total Staff Development		1,236		3,000		404		7,350
Total Instruction	21.75	1,320,755	30.00	1,602,550	40.00	1,300,582	30.20	1,659,574
School Administration								
Director, Student Learning							0.05	4,658
Manager, Client Operations	1.00	13,870	1.00	64,315	1.00	62,426	1.00	62,426
Manager, Account FLVS Global							0.80	51,800
Representative, Client Support	2.00	86,895	2.00	69,176	2.00	72,355	2.00	72,634
Principal, Global School	1.00	76,330	1.00	77,025	1.00	88,176	1.00	85,608
Total Administration	4.00	177,095	4.00	210,516	4.00	222,958	4.85	277,126
Overtime						43		200
One time market adjustment								
Supplements								
Total Salaries	4.00	177,095	4.00	210,516	4.00	223,001	4.85	277,326
Medical		34,400		34,400		31,903		40,255
FICA		11,127		16,104		16,242		21,215
FRS		9,983		14,631		15,499		20,439
Total Benefits		55,510		65,135		63,644		81,909
Professional & Techical Services		20,010				59,713		2,000
Contract Labor		3,573				10		
Travel In-State		1,649		2,900		1,545		4,000
Travel Out-State		3,799		6,500				3,500
Postage				1,500		61		1,100
Rentals		12,350						
Software Service Rental		54,200		82,500		80,807		
Communication Stipends		3,706				2,100		2,100
Commission		69,418		300,000		300,000		275,000
Other Purchased Services				30,000				
Supplies								
Non-Capitalized FFE								
Dues And Fees				700		303		600
Bad Debt Expense		3,000				(1,425)		
Course Costs				59,744		54,816		62,178
Indirect Cost Charge		453,136		176,818		313,684		318,503
Total Operating Expenses		624,841		660,662		811,613		668,981
Travel In-State		425		600		928		600
Travel Out-State		652		1,200				
Dues And Fees		216				82		
Total Staff Development		1,293		1,800		1,010		600
Total School Administration	4.00	858,739	4.00	938,113	4.00	1,099,268	4.85	1,028,816
Transfers Out					\$	364,530	\$	494,654
School Total	25.75	\$ 2,179,494	34.00	\$ 2,540,663	44.00	\$ 2,764,380	35.05	\$ 3,183,044

FLVS DEVELOPMENT FUND 923

The sources of revenue for the FLVS development fund are the profits from the FLVS enterprise funds - FLVS Global Services, FLVS Global School, and Florida Franchises. The appropriations are allocated for the development of student courses and staff professional development.

FLVS Development Fund
Recommended Budget
Fiscal Year 14-15
Cost Center: Various, Fund 923

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Manager, Curriculum Social Studies	4113				1.00
Manager, Instructional Design	4113				1.00
Specialist, Curriculum	4132				8.00
Specialist, Curriculum Team Lead	4132				1.00
Writer, Content TOA Peer Lead	4132				1.00
Writer, Content TOA	4137			2.00	4.27
Designer, Interactive	4165				3.00
Designer, Interactive Peer Lead	4165				1.00
Specialist, Instructional Design	4165			0.30	4.30
Specialist, Instructional Design Peer Lead	4165				1.00
Developer, Web	4168				8.00
Developer, Web Team Lead	4168				1.00
Total Positions		0.00	0.00	2.30	34.57
APPROPRIATIONS					
Regular Salaries		20,505			2,134,559
Supplements	4190	22,392		6,290	8,500
Overtime	4192				
One time market adjustment	4750				
OPS					
Total Salaries		42,897	0	6,290	2,143,059
Medical	4231	3,282		0	286,931
FICA	4220	3,105		464	163,944
FRS	4210	2,268		420	157,943
Total Benefits		8,655	0	885	608,819
Personnel Costs		51,552	0	7,175	2,751,878
Recurring Expenses					
Professional and Technical Services	4310	119,825		772,616	4,114,597
Projects - Course Development	4310				1,162,021
Florida Advocacy	4310	363,143	258,600	250,000	160,000
National Advocacy	4310			75,000	
Contract Labor	4311			28,373	
Travel In-State	4332	183,838		309	5,663
Travel Out-State	4333	44,292		15,218	500
Repairs & Maintenance	4350				
Rentals	4360			100	
Postage	4371	12			
Communication Stipends	4374	535			
Other Purchased Services	4390	15,891		87,184	
Commission	4391	7,854			
Supplies	4510	3,136		2,651	238
Dues And Fees	4730	25,480		47,000	25,000
Indirect Cost	4793			44,236	44,236
Professional Staff Development					
Professional Learning Conference					
- Professional and Technical Services	4310	68,424	132,500	48,794	
- Travel In-State	4332	(18,068)	265,461	93,443	186,159
- Travel Out-of-State	4333	505	30,600	39,586	
- Rentals	4360	718,028	864,054	563,275	
- Internet Service	4373		5,000		
- Other Purchased Services	4390	12,963	19,100	700	
- Supplies	4510	40,898	74,200	8,480	1,000
- Registration Fees	4730				471,781
Professional & Technical	4310				
Travel In-State	4332			203	
Supplies	4510			21,510	
Total Operating Expenses		1,586,756	1,649,515	2,098,678	6,171,195
Transfers Out	4990	0	0	0	0
TOTAL		\$ 1,638,308	\$ 1,649,515	\$ 2,105,852	\$ 8,923,073

Florida Services Product Development & Sales

Recommended Budget

Fiscal Year 14-15

Cost Center: 9710, 923

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Senior Manager, Product Development	4113		1.00	0.50	0.50
Manager, Product Development	4113		1.00	1.00	1.00
Manager, Account Florida Services	4113			3.00	3.00
Consultant, Education	4134	1.00			
Representative, Florida Services	4134		3.00		
Total Positions		1.00	5.00	4.50	4.50
APPROPRIATIONS					
Regular Salaries			353,930	271,089	301,603
Supplements	4190			16,375	24,000
Overtime	4192				
Bonus	4750			998	
Total Salaries		0	353,930	288,462	325,603
Medical	4231		43,000	31,305	37,350
FICA	4220		27,076	21,125	24,909
FRS	4210		24,598	19,883	23,997
Total Benefits		0	94,674	72,313	86,256
Personnel Costs		0	448,604	360,775	411,859
Recurring Expenses					
Professional & Technical Services	4310		160,000	100,500	249,896
Contract Labor	4311				
Legal Fees	4312				
Allocation For New Business Development	4310				
Travel In-State	4332		51,000	41,390	46,000
Travel Out-State	4333			5,723	
Repairs & Maintenance	4350				
Rentals	4360		4,500	5,705	9,500
Annual Software Licenses	4362			1,505	
Postage	4371		900	127	900
Telephone	4372				
Internet Access	4373				
Communication Stipends	4374				
Other Purchased Services	4390		198,000	55,120	198,000
Commissions	4391				
Supplies	4510		1,500	324	1,500
Materials-Textbooks State Adopted	4520				
Dues And Fees	4730			150	
Professional Staff Development					
Travel In-State	4332		5,000		5,000
Travel Out-State	4333				
Dues And Fees	4730				
Total Operating Expenses		0	420,900	210,543	510,796
TOTAL		\$ -	\$ 869,504	\$ 571,318	\$ 922,655

STRATEGIC PARTNERSHIPS

Strategic Partnerships' primary objective is to create incremental enterprise value for FLVS by working in partnership with Florida Services and FLVS Global management teams. Strategic Partnerships looks at arrangements with third-party entities, domestic and international, to produce additional revenue for the school or to offset costs and reduce fixed or variable expenses. Though the metrics may change from time to time, Strategic Partnerships examines opportunities that produce a minimum of \$500,000 in annual revenue (25 percent margin), are asset lite to FLVS (no financial or human capital invested by FLVS), and leverages or enhances the FLVS brand.

The department is led by the vice president, strategic partnerships, who reports to the senior vice president, business development.

Strategic Partnerships Development Fund

Recommended Budget

Fiscal Year 14-15

Cost Center: 9004, Fund 923

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Vice President, Strategic Partnerships	4111		1.00	1.00	1.00
Manager, Strategic Partnerships	4113		1.00	1.00	1.00
Assistant, Executive	4162		0.50	0.50	
Total Positions		0.00	2.50	2.50	2.00
APPROPRIATIONS					
Regular Salaries			234,776	236,964	225,752
Part-Time					
Overtime	4192			185	
Adjuncts					
Total Salaries		0	234,776	237,150	225,752
Medical	4231		21,500	21,137	16,600
FICA	4220		17,960	14,984	17,270
FRS	4210		16,317	34,980	34,631
Total Benefits		0	55,777	71,101	68,501
Personnel Costs		0	290,553	308,251	294,253
Recurring Expenses					
Professional & Technical Services	4310				
Contract Labor	4311				
Legal Fees	4312				
Travel In-State	4332		1,000	586	1,000
Travel Out-State	4333		12,000	12,631	12,000
Repairs & Maintenance	4350				
Rentals	4360				
Postage	4371				
Telephone	4372				
Internet Access	4373				
Communication Stipends	4374				
Other Purchased Services	4390				
Supplies	4510				
Materials-Textbooks State Adopted	4520				
Dues And Fees	4730				
Professional Staff Development					
Travel In-State	4332		920		831
Travel Out-State	4333				
Dues And Fees	4730				
Total Operating Expenses		0	13,920	13,217	13,831
TOTAL		\$ -	\$ 304,473	\$ 321,468	\$ 308,084

FLVS Foundation
Recommended Budget
Fiscal Year 14-15
Fund 112

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
Beginning Balance		0	0	0	0
REVENUES					
Revenue					128,768
Total Revenues		0	0	0	128,768
Total Revenues & Balances		\$ -	\$ -	\$ -	\$ 128,768
POSITIONS					
Executive Director, Foundation for FLVS	4112				1.00
Total Positions		0.00	0.00	0.00	1.00
APPROPRIATIONS					
Regular Salaries					98,390
Supplements	4190				
One time market adjustment	4750				
Total Salaries					98,390
Medical	4231				8,300
FICA	4220				7,527
FRS	4210				7,251
Total Benefits		0	0	0	23,078
Workman's comp	4240				
Personnel Costs					121,468
Recurring Expenses					
Professional and Technical Services	4310				
Travel In-State	4332				4,000
Travel Out-State	4333				3,300
Repairs & Maintenance	4350				
Rentals	4360				
Postage	4371				
Other Purchased Services	4390				
Supplies	4510				
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730				
Indirect Cost	4793				
Professional Staff Development					
Professional and Technical Services	4310				
Travel In-State	4332				
Travel Out-State	4333				
Dues And Fees	4730				
Total Operating Expenses		0	0	0	7,300
Total Appropriations		0	0	0	128,768
Ending Balance		0	0	0	0
Total Appropriations & Ending Balances		\$ -	\$ -	\$ -	\$ 128,768

Strategic Partnerships
Recommended Budget
Fiscal Year 14-15
Cost Center: 9004, Fund 100

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Vice President, Strategic Partnerships	4111	1.00			
Manager, Strategic Partnerships	4113	1.00			
Assistant, Executive	4162	0.50			
Total Positions		2.50	0.00	0.00	0.00
APPROPRIATIONS					
Regular Salaries		217,919			
Part-Time					
Overtime	4192				
Adjuncts					
Total Salaries		217,919	0	0	0
Medical	4231	23,680			
FICA	4220	13,814			
FRS	4210	13,728			
Total Benefits		51,222	0	0	0
Personnel Costs		269,141	0	0	0
Recurring Expenses					
Professional & Technical Services	4310	71,994			
Legal Fees	4312				
Travel In-State	4332	734			
Travel Out-State	4333	14,906			
Repairs & Maintenance	4350				
Rentals	4360				
Postage	4371	75			
Telephone	4372				
Internet Access	4373				
Communication Stipends	4374	3,896			
Other Purchased Services	4390	60			
Supplies	4510	(48)			
Materials-Textbooks State Adopted	4520				
Periodicals	4530				
Capitalized Audio Visual Materials	4621				
Non-Capitalized Audio Visual Materials	4622				
Capitalized FFE	4641				
Non-Capitalized FFE	4642	150			
Capitalized Computer Hardware	4643				
Non-Capitalized Computer Hdwr	4644				
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730				
Professional Staff Development					
Travel In-State	4332	175			
Travel Out-State	4333	974			
Dues And Fees	4730				
Total Operating Expenses		92,916	0	0	0
TOTAL		\$ 362,057	\$ -	\$ -	\$ -

Instructional Models - Full Time

Recommended Budget

Fiscal Year 14-15

Cost Center: 9003, 9123, Fund 933

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Director, District Accountability	4112				
Director, Instructional Models	4112				
Senior Director, Instructional Operations	4112				
Administrator, Asses & Admin	4113				
Administrator, Eval & Measure	4113				
Administrator, High Stakes Testing	4113				
Instructional Leader	4114				
Instructor, FLVS FT	4120				
Teacher, Advisory	4120				
Teacher, Elementary	4120				
Instructor, PT	4129				
School Counselor	4131				
Registrar	4136				
Assistant, Administrative	4162				
Associate, Accountability	4165				
Specialist, Assess & Acct	4165				
Specialist, Support	4165				
Specialist, Testing	4165				
Total Positions		0.00	0.00	0.00	0.00
APPROPRIATIONS					
Regular Salaries					
Supplements	4190				
Overtime	4192				
One time market adjustment	4750				
Total Salaries		0	0	0	0
Medical	4231				
FICA	4220				
FRS	4210				
Total Benefits		0	0	0	0
Personnel Costs		0	0	0	0
Recurring Expenses					
Prof & Tech K-8 FT& FTPT	4310			(25,619)	
Prof & Tech 9-12 FT	4310				
Prof & Tech VIP K-8	4310				
Prof & Tech VIP 9-12	4310				
Travel In-State	4332				
Travel Out-State	4333				
Repairs & Maintenance	4350				
Rentals	4360				
Postage	4371				
Telephone	4372				
Internet Access	4373				
Communication Stipends	4374				
Other Purchased Services	4390				
Testing Fees	4390				
Print Advertising	4392				
Supplies	4510				
Indirect Cost	4793				
Professional Staff Development					
Travel In-State	4332				
Travel Out-State	4333				
Dues And Fees	4730				
Total Operating Expenses		0	0	(25,619)	0
TOTAL		\$ -	\$ -	\$ (25,619)	\$ -

Chief Operating Officer

Recommended Budget

Fiscal Year 14-15

Cost Center: 9810

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Chief Operating Officer	4111	1.00			
Assistant, Executive	4162	0.50			
Total Positions		1.50	0.00	0.00	0.00
APPROPRIATIONS					
Regular Salaries		54,359			
OPS					
Overtime	4192	1,182			
Supplements	4190				
Total Salaries		55,541	0	0	0
Medical	4231	5,216			
FICA	4220	3,020			
FRS	4210	3,428			
Total Benefits		11,664	0	0	0
Personnel Costs		67,205	0	0	0
Recurring Expenses					
Contract Labor	4311				
Legal Fees	4312				
Travel In-State	4332	0			
Travel Out-State	4333	280			
Repairs & Maintenance	4350				
Rentals	4360				
Postage	4371				
Telephone	4372				
Internet Access	4373				
Communication Stipends	4374	727			
Other Purchased Services	4390				
Supplies	4510	186			
Non-Capitalized FFE	4642				
Capitalized Computer Hardware	4643				
Non-Capitalized Computer Hdwr	4644				
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730				
Miscellaneous	4790				
Professional Staff Development					
Travel In-State	4332	59			
Travel Out-State	4333	63			
Dues And Fees	4730				
Total Operating Expenses		1,315	0	0	0
TOTAL		\$ 68,520	\$ -	\$ -	\$ -

Student Experience
Recommended Budget
Fiscal Year 14-15
Cost Center: 9820

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Director, Student Experience	4112	1.00			
Manager, Service Center Operations	4113	1.00			
Instructor, Quality Assurance	4130				
Instructor, Team Lead Quality Assurance	4130				
Assistant, Executive	4162				
Assistant, Senior Administrative	4162	0.50			
Representative, Lead Customer Care	4162	2.00			
Specialist, Quality Assurance	4165				
Ambassador, General Assistant	4169				
Total Positions		4.50	0.00	0.00	0.00
APPROPRIATIONS					
Regular Salaries		177,600			
OPS					
Overtime	4192	530			
Supplements	4190	2,850			
Total Salaries		180,980	0	0	0
Medical	4231	17,044			
FICA	4220	14,223			
FRS	4210	9,833			
Total Benefits		41,100	0	0	0
Personnel Costs		222,080	0	0	0
Recurring Expenses					
Professional & Technical Services	4310	90,131			
Contract Labor	4311				
Legal Fees	4312				
Software Devt Consulting	4318				
Travel In-State	4332	9,885			
Travel Out-State	4333				
Repairs & Maintenance	4350				
Rentals	4360	200,025			
Postage	4371				
Telephone	4372				
Internet Access	4373				
Communication Stipends	4374	4,614			
Other Purchased Services	4390	1,887,294			
Supplies	4510	1,748			
Non-Capitalized FFE	4642	150			
Capitalized Computer Hardware	4643				
Non-Capitalized Computer Hdwr	4644				
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730	1,080			
Miscellaneous	4790				
Professional Staff Development					
Travel In-State	4332				
Travel Out-State	4333				
Dues And Fees	4730				
Total Operating Expenses		2,194,927	0	0	0
TOTAL		\$ 2,417,007	\$ -	\$ -	\$ -

Vice President, Human Resources

Recommended Budget

Fiscal Year 14-15

Cost Center: 9510

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Vice President, Human Resources	4111	1.00	1.00	1.00	
Senior Associate	4113	2.00	1.50	1.00	
Assistant, Executive	4162	0.50	0.50		
Assistant, Executive Peer Lead	4162			0.50	
Total Positions		3.50	3.00	2.50	0.00
APPROPRIATIONS					
Regular Salaries		245,872	288,269	326,360	
Supplements	4190				
Overtime	4192	94		221	
Total Salaries		245,966	288,269	326,581	0
Medical	4231	22,096	25,800	32,490	
FICA	4220	17,904	22,053	22,214	
FRS	4210	14,115	20,035	35,867	
Total Benefits		54,115	67,888	90,571	0
Personnel Costs		300,081	356,157	417,152	0
Recurring Expenses					
Professional & Technical Services	4310	9,604			
Contract Labor	4311				
Legal Fees	4312				
Travel In-State	4332	4,451	460	(1,277)	
Travel Out-State	4333	434	8,225	6,489	
Repairs & Maintenance	4350				
Rentals	4360			0	
Postage	4371		125		
Telephone	4372				
Internet Access	4373				
Communication Stipends	4374	3,950			
Other Purchased Services	4390				
Supplies	4510	183	500	131	
Materials-Textbooks State Adopted	4520				
Periodicals	4530	95	2,000		
Capitalized Audio Visual Materials	4621				
Non-Capitalized Audio Visual Materials	4622				
Capitalized FFE	4641				
Non-Capitalized FFE	4642				
Capitalized Computer Hardware	4643				
Non-Capitalized Computer Hdwr	4644				
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730	2,070	2,500	3,100	
Professional Staff Development					
Travel In-State	4332	1,589	1,400	1,328	
Travel Out-State	4333			163	
Rentals	4360			290	
Other Purchased Services	4390				
Dues And Fees	4730	614	500	202	
Total Operating Expenses		22,990	15,710	10,426	0
TOTAL		\$ 323,071	\$ 371,867	\$ 427,578	\$ -

Community Relations

Recommended Budget

Fiscal Year 14-15

Cost Center: 9641

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Chief Officer, Community Relations	4111	1.00	1.00	1.00	
Assistant, Executive	4162	0.50	0.50	0.50	
Total Positions		1.50	1.50	1.50	0.00
APPROPRIATIONS					
Regular Salaries		147,331	146,796	156,597	0
Supplements	4190				
Overtime	4192	79		70	
OPS					
Total Salaries		147,410	146,796	156,666	0
Medical	4231	16,206	12,900	17,128	
FICA	4220	10,133	11,230	10,612	
FRS	4210	9,657	10,202	26,547	
Total Benefits		35,996	34,332	54,286	0
Personnel Costs		183,406	181,128	210,953	0
Recurring Expenses					
Contract Labor	4311				
Legal Fees	4312				
Travel In-State	4332	3,157	3,150	634	
Travel Out-State	4333	3,734	5,000	2,995	
Repairs & Maintenance	4350				
Rentals	4360		15,600	8,735	
Postage	4371	29			
Telephone	4372				
Internet Access	4373				
Communication Stipends	4374	2,348			
Other Purchased Services	4390				
Supplies	4510	595	500	39	
Purchasing Card Charges	4519				
Materials-Textbooks State Adopted	4520				
Periodicals	4530	636	500	154	
Capitalized Audio Visual Materials	4621				
Non-Capitalized Audio Visual Materials	4622				
Capitalized FFE	4641				
Non-Capitalized FFE	4642				
Capitalized Computer Hardware	4643				
Non-Capitalized Computer Hdwr	4644				
Capitalized Software	4691				
Non-Capitalized Software	4692				
Dues And Fees	4730	508	500	1,015	
Professional Staff Development					
Travel In-State	4332		150		
Travel Out-State	4333				
Supplies	4510				
Dues And Fees	4730				
Total Operating Expenses		11,007	25,400	13,572	0
TOTAL		\$ 194,413	\$ 206,528	\$ 224,525	\$ -

FLVS Full Time District Support

Recommended Budget

Fiscal Year 14-15

Cost Center: 9123, Fund 109

Description	Object	FY12-13 Actual Results	FY13-14 Adopted Budget	FY13-14 Projected Results	FY14-15 Recommended Budget
POSITIONS					
Director, School Executive	4112		1.00		
Sr Director, Instructional Operations	4112		0.10		
Director, District Accountability	4112		0.40	0.40	
Admin, Assess. & Accountability	4113		0.20	0.20	
Admin, Evaluation & Measurement	4113		0.50		
Administrator, Title I	4113				
Specialist, Assess. & Accountability	4165		0.40	0.40	
Specialist, Career Academy	4165				
Specialist, Gifted	4165				
Assistant, General	4169			1.00	
Total Positions		0.00	2.60	2.00	0.00
APPROPRIATIONS					
Regular Salaries			210,666	76,807	
Supplements	4190				
Overtime	4192				
One time market adjustment	4750				
Total Salaries		0	210,666	76,807	0
Medical	4231		22,360	10,832	
FICA	4220		16,116	5,459	
FRS	4210		14,641	5,338	
Total Benefits		0	53,117	21,629	0
Personnel Costs		0	263,783	98,436	0
Recurring Expenses					
Contract Labor K-8 FT& FTPT	4311				
Contract Labor 9-12 FT	4311				
Contract Labor VIP K-8	4311				
Travel In-State	4332				
Travel Out-State	4333				
Repairs & Maintenance	4350				
Rentals	4360				
Postage	4371				
Telephone	4372				
Internet Access	4373				
Communication Stipends	4374				
Other Purchased Services	4390				
Supplies	4510				
Dues And Fees	4730				
Miscellaneous	4790				
Indirect Cost	4793				
Professional Staff Development					
Travel In-State	4332				
Travel Out-State	4333				
Dues And Fees	4730				
Total Operating Expenses		0	0	0	0
TOTAL		\$ -	\$ 263,783	\$ 98,436	\$ -

BASIS OF ACCOUNTING

BASIS OF ACCOUNTING

Our district 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.



“Alone we can do so little; together we can do so much.” ~ Helen Keller

Basis of accounting refers to when revenues and expenditures (or expenses) are recognized in the accounts and reported in the financial statements. 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 are: (1) prepaid

items are generally not accrued; (2) interest on general long-term debt is recognized as an expenditure when due; and (3) expenditures related to liabilities reported as general long-term debt are recognized when due. 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, which include Agency funds, are also accounted for on the accrual basis of accounting (with limited exceptions). Agency 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. Florida Virtual School, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of Florida Virtual School 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.

Florida Virtual School maintains one individual governmental fund. Those funds are combined/budgeted in the two major categories: *General fund* 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 Federal grant program resources and other resources restricted in nature by an outside funding source.

Proprietary Funds

Internal Service Funds: Florida Virtual School 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 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. Florida Virtual School has four Enterprise funds: FLVS Global fund, FLVS Global School fund, and Franchise fund.

- **FLVS Global fund:** Used to account for the financial resources of our global services business-type fund.
- **FLVS Global School fund:** Used to account for the financial resources of our global school business-type fund.
- **Franchise fund:** Used to account for the financial resources of our franchise business-type activities.

Fiduciary Funds:

Agency Funds: Fiduciary funds (also known as Agency funds) are used to account for resources held for the benefit of parties outside the government. Fiduciary funds, which include internal accounts, are *not* reflected in the government-wide financial statements because the resources of those funds are not available to support Florida Virtual School programs. Internal accounts are used to account for funds collected at many schools in connection with school, student athletic, class, and club activities.

Government-wide Financial Statements: Government-wide financial statements are designed to provide readers with a broad overview of the Florida Virtual School finances, in a manner similar to a private-sector business. The *Statement of Net Assets* presents information on all of the Florida Virtual School assets and liabilities, with the difference between the two reported as *net assets*. The *Statement of Activities* presents information showing how the district's net assets changed during the most recent fiscal year. The government-wide financial statements display functions of the district that are principally supported by taxes and intergovernmental revenues.

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 the district'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 Basic Instruction 5100, ESE 5200, Guidance Services 6120, Instruction & Curriculum Development Services 6300, Instructional & Staff Training Services 6400, Instruction Related Technology 6500, Board of Trustees 7100, General Administration 7200, School Administration 7300, Fiscal Services 7500, Central Services 7700, Information Services 7720, Staff Services 7730, Internal Services (Procurement) 7760, 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, Material and Supplies 500, Capital Outlay 600, Other Expenses 700, and Transfers 900.

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

BASIS OF BUDGETING

Budget Process: Florida Law requires Florida Virtual School 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 appropriations and ending fund balances. The Florida Virtual School 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 overall integrity of the district'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 Executive team meets several times to develop and enhance the Staffing Plan document based on projected total membership (i.e. estimated student enrollment) for the following year. The Executive team makes their recommendations to the Board and the staffing plan document is approved in several phases by the Board – from April through July, based upon available funding and priority of positions. 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.

Standards for Budget Preparation and Reporting: The *Financial and Program Cost Accounting and Reporting for Florida Schools* manual has established a modified accrual basis as the standard for governmental fund budgeting and reporting. All Florida school districts must adhere to this basis. An encumbrance system is used in this basis which charges each purchase order, salary commitment, or other expenditure to a particular appropriation (function/object). These transactions are no longer encumbrances when paid, canceled, or when actual liability is recorded.

Budgetary Control and Budget Amendments: Budgetary control is maintained at the 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 in order 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.

FUND BALANCE TREND

WHAT IS A FUND BALANCE?

Fund balance reflects the net financial resources of a fund – in other words, assets minus liabilities – in simpler terms, dollars available to spend. If some of the funds resources are not available to spend, this would be indicated by “restricting” or “reserving” a portion of fund balance.

For fiscal years beginning after June 15, 2010, The Governmental Accounting Standards Board (GASB) Statement Number 54, Fund Balance Reporting and Governmental Fund Type Definitions, became effective. The objective of the statement is to improve the usefulness and understandability of governmental fund balance information. The statement provides clearly defined categories of fund balance to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The District implemented GASB 54 for the fiscal year July 1, 2010, through June 30, 2011.

The newly adopted GASB 54 classifications of fund balance are as follows:

- **Nonspendable** – The net current financial resources that cannot be spent because the resources are either not in spendable form or are legally or contractually required to be maintained intact. Generally, *not in spendable form* means that an item is not expected to be converted to cash – examples include inventory, prepaid amounts, long-term amounts of loans and notes receivable, and property acquired for resale.
- **Restricted** – The portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation.
- **Committed** – The portion of fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the highest level of decision-making authority – the district school board. These amounts cannot be used for any other purpose unless the district school board removes or changes the specified use by taking the same action it employed to previously commit the amounts.
- **Assigned** – The portion of fund balance that is intended to be used for specific purposes, but is neither restricted nor committed.
- **Unassigned** – The portion of fund balance that represents amounts that are not non-spendable, restricted, committed, or assigned to specific purposes.

GASB 54 classification is only required for government funds. Therefore, no presentation is included on **Internal Services fund** or **Agency fund** – those balances are restricted by the funds’ individual purposes 100 percent.

GLOSSARY OF TERMS

Accrual Basis of Accounting

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

Agency Funds

These funds are 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.

Appropriation

Funds set aside for a specific purpose.

ARRA

American Recovery and Reinvestment Act

Base Student Allocation (BSA)

Dollar amount paid by the state in accordance with the Florida Education Finance Program (FEFP) to a district for each weighted full-time equivalent (FTE) student.

Budget, Balanced

A fund budget in which estimated revenues + incoming transfers + beginning fund balances equal (=) estimated expenditures + outgoing transfers + ending fund balances.

Cost Center

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

Cost Factors

Weights assigned to programs based on average cost of the program in the state. In most cases, a three-year average is used to determine this factor.

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 assets useful life is reached.

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.

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.

Fiscal Year

The fiscal year for Florida Virtual School, 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 Comprehensive Assessment Test (FCAT)

A state mandated assessment test covering reading and mathematics for all students grades 3 – 10, writing for grades 4, 8, and 10, and science for grades 5, 8, and 11. Student achievement data is used to report educational status and annual progress for individual districts and the state.

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.

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 Florida Education Finance Program 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.

Generally Accepted Accounting Principles (GAAP) define the following categories of funds:

1. **Operating (General) Fund** is used to account for operating activities which are not required to be accounted for in another fund.
2. **Debt Service Funds** are used to account for payments and interest on long-term debt.
3. **Capital Outlay Funds** are used to account for financial resources that are restricted to acquiring, improving, and maintaining capital assets (e.g., land, buildings, and equipment).
4. **Special Revenue Funds** are used to account for other restricted revenue sources such as grants, school food programs, and miscellaneous special revenue which have restrictions requiring revenues to be extended for specific purposes.
5. **Proprietary Funds** are used to accumulate and allocate costs for services provided internally among the School Board's various functions. The School Board uses internal service funds to account for its self-insurance programs.
6. **Fiduciary (Agency) Funds** are used for restricted assets held for the benefit of employees and other third parties. This includes Internal Accounts, which are used to account for funds collected at many schools in connection with school, student athletic, class, and club activities.

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 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 Fund

The primary operating funds of the District. The General fund is used to account for all financial resources except those required to be accounted for in other funds.

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.

Internal Service Funds

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

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.

Proprietary Funds

A type of governmental fund used to account for the costs of services provided internally to various functions of the District. The School Board uses a single proprietary fund type, internal service funds, to account for its self-insurance services.

Revenue

The income of a government from taxation and other sources.

School Discretionary Funds

Funds appropriated over which schools have substantial discretion. Usually refers to non-salary appropriations which are generated by formula, including Operating, Instructional Materials, Technology, and Lottery budget allocations.

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 Categoricals

State categorical 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.

Surplus

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

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.

Weighted FTE

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

