



## **Treasure Coast Classical Academy (TCCA)**

Agenda for Special Meeting of the Board of Directors

August 28, 2023, at 2:00 P.M.

1400 SE Cove Road, Stuart, FL 34997 with Zoom attendance option

### **AGENDA**

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1. Call to Order
2. Attendance
3. Agenda Adoption
4. Public Comment
5. New Business
  - a. 23-24 Budget
6. Board Comments
7. Adjournment

*Next Board Meeting: September 19, 2023, at 6:00 p.m.*



2023-2024 Annual Budget

Projected Students	1,179
Average Students	1,146

**Income**

<b>3200 · 3200 · Federal Funds</b>			
3261000	School Lunch Reimbursements		165,596
3262000	School Breakfast Reimbursements		7,572
3263000	After School Snack Reimbursements		4,230
<b>3260000</b>	<b>Total 3260 · 3260 · NSLP</b>		<b>177,398</b>
3271000	3271 · 3271 · Educational Stabilization Funds		-
<b>3290000</b>	<b>Total 3290 · 3290 · Federal through State</b>		<b>-</b>
<b>3242000</b>	<b>3242 · 3242 · Elementary and Secondary School Emergency Relief Fund ESSER II</b>		<b>50,000</b>
<b>3243000</b>	<b>3243 · 3243 · Elementary and Secondary School Emergency Relief Fund ESSER III</b>		<b>500,000</b>
3200001	3200 · 3200 · Federal Funds - Other		-
<b>3200000</b>	<b>Total 3200 · 3200 · Federal Funds</b>		<b>727,398</b>
<b>3300 · 3300 · State Sources</b>			
<b>FEFP</b>			
3310001	1 FEFP Base Funding		5,679,091
3310002	2 FEFP ESE Guarantee		217,902
3313000	4 FEFP Supplemental Academic Instruction		262,757
3316000	6 FEFP Digital Classroom		6,848
3314000	7 FEFP Other SAFESCH		78,405
3312000	8 FEFP Instruct. Materials Allocation		90,651
3319000	9 FEFP Mental Health Assistance Allocation		53,509
3317000	12 FEFP Reading Allocation		56,214
3310014	13 FEFP Discretionary Local Effort		1,174,569
3310013	15 FEFP Teacher Salary Increase (WFTE share)		303,690
3355000	16 FEFP Class Size Reduction Funds		1,222,900
<b>3310000</b>	<b>Total FEFP</b>		<b>9,146,535</b>
3397000	Capital Outlay Funds		630,300
<b>3300000</b>	<b>Total 3300 · 3300 · State Sources</b>		<b>9,776,835</b>
<b>3400 · 3400 · Revenues from Local Sources</b>			
<b>Martin County</b>			
3411000	Local Millage Referendum		674,118
3412000	Local Sales Surtax		63,667
3413000	Local Capital Outlay		492,278
<b>3410000</b>	<b>Total Martin County</b>		<b>1,230,063</b>
3440000	Gifts, Grants, Bequests		2,208
<b>Food Service</b>			
3450000	Student Lunches Collections		131,765
3452000	Student Breakfast Collections		285



**2023-2024 Annual Budget**

	Projected Students	1,179
	Average Students	1,146
3453000	Adult Breakfasts/Lunches Collection	416
<b>3450000</b>	<b>Total Food Service</b>	<b>132,466</b>
	Other Fees	
3473000	School-Aged Child Care Fees	177,401
<b>3470000</b>	<b>Total 3470 · 3470 · Fees - Other</b>	<b>177,401</b>
	Miscellaneous Local Sources	
3495000	Other Misc. Local Sources	71,945
<b>3490000</b>	<b>Total Miscellaneous Local Sources</b>	<b>71,945</b>
<b>3400000</b>	<b>Total 3400 · 3400 · Revenues from Local Sources</b>	<b>1,614,083</b>
	<b>Total Income</b>	<b>12,118,316</b>

**Expense**

<b>5100 · Basic Instructional</b>		
5100120	Classroom Teacher Salaries	3,510,998
5100140	Substitute Teachers	27,000
5100150	Paraprofessionals	443,626
5100160	Other Support Personnel	150,280
5100210	Retirement	138,412
5100230	Group Insurance	499,474
5100330	Field Trips, Sports and Club Expenses	11,395
5100350	Repairs and Maintenance	323
5100360	Annual Software Licenses or Subscription	18,918
5100510	Supplies	120,000
5100570	Teacher Meals	377
5100520	Textbooks	150,000
5100644	Computer Hardware (Non Capitalized)	3,002
5100649	Technology-Related (Non Capitalized)	13,417
5100780	Depreciation and Amortization	61,627
<b>5100000</b>	<b>Total 5100 · Basic Instructional</b>	<b>5,148,849</b>
<b>5200 · Exceptional</b>		
5200120	Classroom Teacher Salaries	349,246
5200130	Other Certified Staff Member	65,000
5200160	Other Support Personnel	17,150
5200210	Retirement	11,205
5200230	Group Insurance	48,927
5200310	Professional and Technical Services	146,334
5200510	Supplies	2,332
5200692	Non Capitalized Software	2,337
<b>5200000</b>	<b>Total 5200 · Exceptional</b>	<b>642,530</b>



2023-2024 Annual Budget

Projected Students	1,179
Average Students	1,146

<b>6100 · Pupil Services</b>		
6100130	Other Certified Staff Member	104,199
6100160	Other Support Personnel	22,800
6100210	Retirement	4,445
6100230	Group Insurance	13,695
6100310	Professional and Technical Services	1,290
6100510	Supplies	82
6100519	Technology Related Supplies	5,529
6130160	Other Support Personnel	40,000
6130210	Retirement	-
6130230	Group Insurance	6,621
6130510	Clinic Supplies	1,767
<b>6100000</b>	<b>Total 6100 · Pupil Services</b>	<b>200,429</b>
<b>6400 · Instructional Staff Training</b>		
6400310	Professional and Technical Services	4,300
6400330	Teacher Training Travel	32,250
<b>6400000</b>	<b>Total 6400 · Instructional Staff Training</b>	<b>36,550</b>
<b>6500 · Instructional-related Technology</b>		
6500110	Technology-Related Administrator	64,917
6500210	Technology-Related Retirement	2,078
6500230	Technology-Related Group Insurance	4,924
6500310	Technology-Related Professional and Technical Services	31,991
6500519	Technology-Related Supplies	60,820
6500649	Technology-Related Noncapitalized Furniture, Fixtures and Equipment	-
<b>6500000</b>	<b>Total 6500 · Instructional-related Technology</b>	<b>164,730</b>
<b>7100 · Board</b>		
7100310	Professional and Technical Services	24,415
7100330	Travel	1,613
7100790	Miscellaneous Expenses	108
<b>7100000</b>	<b>Total 7100 · Board</b>	<b>26,136</b>
<b>7200 · General Administration</b>		
7200310	Management Fee	1,186,676
7200393	District Fee	106,641
<b>7200000</b>	<b>Total 7200 · General Administration</b>	<b>1,293,317</b>
<b>7300 · School Administration</b>		
7300110	Administrator Salaries	409,462
7300160	Other Support Personnel	152,906
7300210	Retirement	19,053
7300230	Group Insurance	53,523



2023-2024 Annual Budget

		Projected Students	1,179
		Average Students	1,146
7300310	Professional and Technical Services		7,643
7300320	Insurance and Bond Premiums		21,985
7300330	Travel		1,613
7300360	Rentals		49,795
7300370	Communications		3,897
7300390	ESI Fee		887,818
7300510	Supplies		35,194
7300519	Technology-Related Supplies		14,193
7300642	Furniture, Fixtures (Non Capitalized)		2,748
7300644	Computer Hardware (Non Capitalized)		325
7300692	Computer Software		989
7300730	Dues and Fees		1,447
7300780	Depreciation and Amortization		9,140
<b>7300000</b>	<b>Total 7300 · School Administration</b>		<b>1,671,730</b>
<b>7500 · Fiscal Services</b>			
7500792	Fiscal Fees		24,000
<b>7500000</b>	<b>Total 7500 · Fiscal Services</b>		<b>24,000</b>
<b>7600 · Food Services</b>			
7600510	Supplies		196
7600519	Technology Related Supplies		185
7600570	Food		292,999
7600780	Depreciation		19,398
<b>7600000</b>	<b>Total 7600 · Food Services</b>		<b>312,778</b>
<b>7900 · Operation of Plant</b>			
7900110	Administrator Salaries		57,845
7900160	Other Support Personnel		185,286
7900210	Retirement		8,510
7900230	Group Insurance		7,515
7900310	School Resource Officer		172,844
7900320	Insurance and Bond Premiums		159,920
7900370	Communications		32,250
7900379	Telephone And Communications		19,473
7900380	Water, Sewage and Garbage Collection		18,659
7900390	Other Purchased Services		30,147
7900430	Electricity		102,716
7900510	Supplies		53,000
7900519	Technology Related Supplies		185
7900780	Depreciation and Amortization		377,667
<b>7900000</b>	<b>Total 7900 · Operation of Plant</b>		<b>1,226,017</b>



**2023-2024 Annual Budget**

Projected Students	1,179
Average Students	1,146

**8100 · Maintenance of Plant**

8100350	Repairs and Maintenance	6,988
<b>8100000</b>	<b>Total 8100 · Maintenance of Plant</b>	<b>6,988</b>

**9100 · Community Service**

9100160	Other Support Personnel	163,804
9100210	Retirement	1,456
9100230	Group Insurance	6,608
9100330	Travel	14,101
9100360	Community Rentals	30
9100390	Community Other Services	30
9100510	Supplies	18,896
9100519	Technology Related Supplies	185
9100570	Food	30
9100730	Dues and Fees	16,347
<b>9100000</b>	<b>Total 9100 · Community Service</b>	<b>221,487</b>

**Total Operational Expenses** **10,975,541**

**Net Income** **1,142,775**

Depreciation 467,832

**Adjusted Net Income** **1,610,607**

**Capital Expenses**

5100691	Classroom Computer Software	2,688
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**Total Computers - Software** **2,688**

**Total FF&E Capitalized** **-**

**Total Capitalized Expenditures** **2,688**

**9200 · Debt Service**

9200710	Bond Principal	214,581
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9200721	Bond Interest	1,358,194
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**9200000** **Total 9200 · Debt Service** **1,572,775**

**Net After Capex & D/S** **35,144**

**Requested Changes from Kirsten Pendleton, via email, 08/22/2023**

<https://docs.google.com/spreadsheets/d/1cJv9ZiKF7-g2sOuUpF0JRZaWcVt8OLcV4720GLg0vJM/edit#gid=0>

Expenses

Provided by Kirsten Pendleton		Approved by Board 5/23/2023 Draft of a Draft		Optima Notes
Red Book Code	Line item in Budget	Budget	Change Needed	Notes
5100120	Basic Salaries Teacher	3,547,587	3,510,998	
5100150	Basic Paraprofessionals	360,909	443,626	
5100210	Basic Retirement (Basic Instruction)	112,072	138,412	
5100230	Basic Group Insurance (Basic Instruction)	547,420	499,474	
5100510	Basic Supplies	208,741	120,000	
5200120	Except Salaries	335,168	349,246	
5200160	Exceptional Admin Salaries	14,682	17,150	160 is for Other Support Personnel
6100130	Pupil Sevices Salaries	111,100	104,199	
6100160	Pupil Sevices Salaries Other Support	41,159	22,800	
6100210	Basic Retirement ESE	3,111	4,445	ESE should be in 5200
6100230	Pupil Services Group Insurance	13,188	13,695	
6130160	Heath other Support Personnel	40,362	40,000	
6130210	Health and Retirement	1,130	1,400	account name corrected; removed per KP
6100230	Health Group Insurance	6,990	6,621	
6130210	Health Retirement	1,130	1,400	duplicate- removed
6130230	Health Group Insurance	6,990	6,621	duplicate- removed
6500110	(Add Line Item) Systems Administrator			
6500110	Systems Administrator	-	64,917	
6500210	(Add Line Item) Basic Retirement			
6500210	Basic Retirement	-	2,078	
6500230	(Add Line Item) Basic Group Insurance			
6500230	Basic Group Insurance	-	4,924	
6500510	Tech Supplies	-	60,820	code corrected to 510
6500310	Tech Professional Services	108,000	-	23-24 budget should include contractual obligation for 7/1/23 - 9/15/23 Optima IT services *
7300110	Admin Salaries	400,756	409,462	
7300160	Admin Other Support Personnel	153,078	152,906	
7300210	Admin Retirement	15,507	19,053	
7300230	Admin Group Insurance	62,207	53,523	
7900110	Plant Admin Salaries	60,593	57,845	
7900160	Plant Salaries	179,781	185,286	
7900210	Plant Retirement	5,724	8,510	
7900230	Plant Group Insurance	37,324	7,515	
7900310	Plant Professional Services	102,984	172,844	
9100160	Community Support Personnel	173,216	163,804	
9100210	Community Retirement	1,060	1,456	
9100230	Community Insurane	6,221	6,608	
5200310	Professional and Technical Services	126,678	146,334	

Revenue

Red Book Code	Line item in Budget	23-24 Draft Budget	Change Needed
3440003	Supply Program	45,439	0

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Optima IT Agreement Contractual Obligation for 2023-2024

Daily Rate (421) x 76 days = 31,991

7/1/23 - 9/15/23