

INDEPENDENT CITIZENS REFERENDUM OVERSIGHT COMMITTEE (ICROC)

21-22 3rd Quarter Meeting
Thursday, July 28, 2022
Adm. Bldg. Cabinet Conf. Room and Zoom
10:00 – 11:30 p.m.

- I. Call to Order

- II. Approval of Minutes from March 29, 2022
21-22 Quarter 2 Meeting

- III. Overview of Revenues and Expenditures by Major Object 01/01/22 – 3/31/22
Kevin Smith, Finance & Business Services

- IV. Referendum Plan – Third Quarter Update
Dr. Dan Evans and Staff

- V. New Business and Committee Discussion
ICROC Member Duties” and “Referendum and Charter Schools” documents

- VI. Comments from the Public *

- VII. Next Meeting
September 2022

*Each speaker addressing the ICROC shall be allotted three (3) minutes to speak.

INDEPENDENT CITIZENS REFERENDUM OVERSIGHT COMMITTEE (ICROC)

March 29, 2022
21-22 Quarter 2
Virtual via ZOOM
10:30 a.m. – 12:00 p.m.

The Independent Citizens Referendum Oversight Committee (ICROC) conducted a meeting on Tuesday, March 29, 2022.

Members of ICROC Present: Maria Cantonis, Arts for Complete Education (ACE); Marti Folwell, League of Women Voters; Corey Givens, Concerned Organizations for Quality Education for Black Students (COQEBS); Melissa Honeycutt, Pinellas Realtor Association; Dr. Cynthia Johnson, Pinellas County Economic Development Council; Mitch Lee, Pinellas Education Foundation and Raegan Miller, Pinellas County Council PTA.

District Representatives Present: Kevin Hendrick, Associate Superintendent, Teaching and Learning Services; Kevin Smith, Associate Superintendent, Finance and Business Services; Lou Ann Jourdan, Executive Director, Budget and Resource Allocation; Samantha Chastain, Manager, Budget FTE; Amy Hayes, Director, Charter and Home School Education; Jonathan Ogle, PK-12 Visual Arts Specialist; Ajori Spencer, PK-12 Performing Arts Specialist; Connie Kolosey, Director, Library, Technology and Instructional Materials; Holly Slaughter, Elementary Reading and Language Arts Specialist; Beth Anderson, Middle School Reading Specialist; Britt Moseley, High School Reading and Language Arts Specialist, David Koperski, School Board Attorney;

The meeting was officially called to order at 10:28 a.m. The minutes from the February 22, 2022, meeting was approved.

David Koperski, School Board Attorney, began the meeting by explaining the committee elections process and that a Chair, Vice Chair and Secretary need to be elected each year. Mr. Koperski then explained the 2020 referendum ballot language and the inclusion of charter schools in referendum allocations. He further explained that charter schools are only required to spend their referendum allocation in one or more of the categories used by PCS. A written description of charter school referendum guidelines will be created and sent to ICROC members.

Unfinished Business:

Chairperson Vote: After a brief discussion, the committee voted Mitch Lee as Chairperson, Corey Givens as Vice-Chairperson and Maria Cantonis as Secretary for the 22-23 school year.

Budget:

Kevin Smith presented an overview of the quarter one revenue and expenditures. A hard copy of the detailed reports was presented to each of the ICROC members and accompanies this set of minutes.

Referendum Plan – Quarter 2 Updates:

Jonathan Ogle, PreK-12 Visual Arts Specialist, shared the names of Visual Arts Referendum Advisory Committee Members. He said they meet annually in May to discuss the proposed budget plan for visual arts, based on the previous year's spending, art teachers' survey data, discuss new ideas and answer questions. He said that by the end of quarter two only one-third

of the total referendum funds allocated to visual arts will remain. Spending is right on track for this school year. K-12 art teachers used 60% of the discretionary budget for consumable student art supplies and materials. Most of the funds designated for replacing obsolete furniture and non-tech equipment, as well as Digital Arts Labs “refresh,” have been spent. 3-D printers are being purchased and specific trainings are being provided to teachers. Two PCS art teachers presented a session on 3-D printing in the art classroom at the Florida Art Education Association’s state professional development conference in October. In the visual arts, the goal is not to have students produce keychains and trinkets, but to have them create meaningful and original works of show-worthy fine art. Referendum will help fund 2,870 students to go on 39 field trips to local art museums and art centers.

Ajori Spencer, PK-12 Performing Arts Specialist, shared that spending has been consistent with past years. Elementary performances have increased this year, there have been more requests from teachers for expenses such as piano accompanists or audio engineers for concerts. A lot of the remaining budget will be encumbered soon as needed equipment comes back in stock. The Lakewood and Hollins HS process for marching band uniform ordering has begun which will affect the available balance of that line item. Band, chorus, and theatre support lines are on track for normal spending levels; balances will continue to naturally spend down as some of the budget is for salaries. Countywide support includes budget for our Ignite Summer Camp that has over 160 students registered. Most of the remaining funds will be spent in quarter four when the camp takes place. Referendum has supported updating some auditorium sound systems with Tarpon Springs High, Pinellas Park High and St. Petersburg High currently on the list. In partnership with The Florida Orchestra (TFO), we employ two teaching artists to visit schools and work with students. This further bolsters our string programs as we continue to grow them.

Dr. Connie Kolosey Director Media, Text and Digital Learning reported on the technology portion of the referendum funding. She shared a video of a recent event at Belleair Elementary. Instructional Technology Coordinator, Laura Clark worked with a fourth-grade class to help them turn their notes from a recent research project into a presentation. Students used the PCS Connects devices to learn an application called Book Creator. This project integrated science with language arts skills. The work of the five referendum supported Instructional Technology Coordinators has allowed PCS to continue expanding our technology integration as we have moved into our post pandemic era, expanding on the lessons learned through the pandemic. At the end of the second quarter, we have used approximately three quarters of the budget. The remaining balance is reserved for salaries and curriculum software renewals due during quarter four.

Holly Slaughter, Elementary Reading and Language Arts Specialist, reported that some spending for school-based reading enhancement funds occurred in quarter two but they expect the majority of spending will occur in quarter three due to timelines and deadlines for spending. Spending for Module Roll-Out texts occurred in quarter two. Teachers in all six grade levels received supplemental texts aligned to standards and curriculum. The texts come in the form of student set of informational texts as well as picture books and chapter books for every teacher in a particular grade level. Spending in Fun with Phonics is largely around printing supplemental materials – color sight word cards, word sorts, word ladders to use in whole group and small group, as well as posters to support explicit instruction. Spending also occurred in Road to the Code. This is a new referendum project aimed at supporting our most fragile readers in kindergarten and some first graders. Spending also occurred in quarter two with the University of Florida Lastinger Center Partnership. These dollars are spent to support three large

initiatives: Ladders to Literacy, monthly coach meetings, and PELI (Pinellas Early Literacy Initiative) project. Ladders to Literacy offers a unique and targeted Summer Bridge program to 20 Title One schools in K-2 classrooms. The students in these classrooms spend the day reading, writing, speaking and listening. The teachers attend 12 hours of professional development under the direction of the UF Lastinger team. All three initiatives are aimed at growing our collective understanding and knowledge of early literacy as well as growing our day-to-day practice – high yield strategies for teaching young children to read, write, and develop as literate people.

Beth Anderson, Middle School Reading Specialist and Britt Moseley, High School Reading and Language Arts Specialist, highlighted the four novels that referendum purchased for Celebrate Literacy Week to give students access to the books that various authors were interviewed about. Each middle school received 30 copies of each title. The most popular items purchased with secondary reading school-based enhancement funds were also highlighted. Additionally, the Write Score Program and Core Connections as content area literacy support in preparation for the FSA and college level writing courses.

Charter School Referendum Plans:

Amy Hayes, PCS Director of Charter Schools and Home Education, explained that the use of funds may vary from one charter school to the next based on staffing, school focus and students served. Charter schools are public schools and receive referendum funding based on their student enrollment. Since the district waits for allocations from tax collections, those distributions will be reflected in the next report.

New Business and Committee Discussion

There being no New Business and Committee Discussion, the meeting was adjourned at 12:01 p.m.

An audio recording will be placed on file in the Office of the Associate Superintendent, Teaching and Learning Services. Prepared by: Heather Rochkind, Secretary to the Associate Superintendent, Teaching and Learning Services.

Mitch Lee, Chairperson

Date

REFERENDUM
OVERVIEW OF REVENUES AND EXPENDITURES BY MAJOR OBJECT
JULY 1, 2021 THRU MARCH 31, 2022

REVENUES		Budget	Collected		
TAX COLLECTIONS		50,900,203.00	47,851,220.75		
INTEREST FROM TAX COLLECTIONS		-	-		
	TOTAL REVENUE:	50,900,203.00	47,851,220.75		
CARRY FORWARD & ENCUMBRANCES		2,949,131.83	-		
	TOTAL AVAILABLE:	53,849,334.83	47,851,220.75		
EXPENDITURES		Budget	Expended	Committed/ Encumbered	Budget Balance
SALARY SUPPLEMENT - 2660					
SALARY		31,385,626.77	22,232,166.56	-	9,153,460.21
BENEFITS		6,316,210.38	4,074,873.30	-	2,241,337.08
	TOTAL SALARY SUPPLEMENT:	37,701,837.15	26,307,039.86	-	11,394,797.29
VISUAL ARTS - 2310					
SALARY		335,609.30	191,353.12	-	144,256.18
BENEFITS		75,077.32	45,990.69	-	29,086.63
PURCHASED SERVICES		219,088.09	147,805.88	38,362.19	32,920.02
MATERIAL & SUPPLIES		568,867.81	305,436.40	111,811.19	151,620.22
CAPITAL OUTLAY		822,047.38	782,978.26	28,935.95	10,133.17
MISCELLANEOUS		35,340.25	12,948.50	6,405.75	15,986.00
	TOTAL VISUAL ARTS:	2,056,030.15	1,486,512.85	185,515.08	384,002.22
MUSIC (PERFORMING ARTS) - 2320					
SALARY		572,936.20	428,102.26	-	144,833.94
BENEFITS		190,822.23	132,975.91	-	57,846.32
PURCHASED SERVICES		669,868.23	401,305.21	211,594.33	56,968.69
MATERIAL & SUPPLIES		898,661.21	174,442.75	62,334.17	661,884.29
CAPITAL OUTLAY		464,516.20	267,673.71	122,019.09	74,823.40
MISCELLANEOUS		1,085.00	1,085.00	-	-
	TOTAL MUSIC:	2,797,889.07	1,405,584.84	395,947.59	996,356.64
TECHNOLOGY - 2330					
SALARY		346,687.73	215,188.62	-	131,499.11
BENEFITS		111,173.81	70,363.99	-	40,809.82
PURCHASED SERVICES		1,293,127.40	1,271,486.23	19,500.00	2,141.17
MATERIAL & SUPPLIES		80,264.13	67,260.45	69.81	12,933.87
CAPITAL OUTLAY		382,692.36	138,888.70	84,930.00	158,873.66
MISCELLANEOUS		-	-	-	-
	TOTAL TECHNOLOGY:	2,213,945.43	1,763,187.99	104,499.81	346,257.63
ELEMENTARY READING - 2341					
SALARY		341,228.16	181,659.68	-	159,568.48
BENEFITS		170,816.44	96,138.49	-	74,677.95
PURCHASED SERVICES		484,535.39	483,717.59	817.80	-
MATERIAL & SUPPLIES		516,894.36	310,880.32	1,608.25	204,405.79
CAPITAL OUTLAY		509,706.43	355,272.34	133,547.80	20,886.29
MISCELLANEOUS		-	-	-	-
	TOTAL ELEMENTARY READING:	2,023,180.78	1,427,668.42	135,973.85	459,538.51
SECONDARY READING - 2342					
SALARY		419,510.75	250,908.00	-	168,602.75
BENEFITS		206,695.64	113,129.89	-	93,565.75
PURCHASED SERVICES		934,182.54	818,704.94	100,068.00	15,409.60
MATERIAL & SUPPLIES		365,611.28	68,664.41	15,957.27	280,989.60
CAPITAL OUTLAY		476,471.55	364,639.27	63,459.38	48,372.90
MISCELLANEOUS		-	-	-	-
	TOTAL SECONDARY READING:	2,402,471.76	1,616,046.51	179,484.65	606,940.60
LIBRARY MEDIA - 2343					
SALARY		7,340.00	7,340.00	-	-
BENEFITS		561.51	561.51	-	-
PURCHASED SERVICES		568.00	487.00	-	81.00
MATERIAL & SUPPLIES		87,098.69	21,414.50	13,999.48	51,684.71
CAPITAL OUTLAY		389,715.07	281,107.28	31,925.09	76,682.70
MISCELLANEOUS		-	-	-	-
	TOTAL LIBRARY MEDIA:	485,283.27	310,910.29	45,924.57	128,448.41
EXPENSES					
	TOTAL ALL PROGRAMS	11,978,800.46	8,009,910.90	1,047,345.55	2,921,544.01
	TOTAL UNALLOCATED	285,915.22	-	-	285,915.22
	TOTAL CHARTER SCHOOL ALLOCATION	3,882,782.00	3,476,900.00	-	405,882.00
	TOTAL ALL PROGRAMS & UNALLOCATED	16,147,497.68	11,486,810.90	1,047,345.55	3,613,341.23
GRAND TOTAL: SALARY SUPPLEMENT, PROGRAMS & UNALLOCATED		53,849,334.83	37,793,850.76	1,047,345.55	15,008,138.52

**REFERENDUM
OVERVIEW OF REVENUES AND EXPENDITURES BY INDIVIDUAL OBJECT
JULY 1, 2021 THRU MARCH 31, 2022**

REVENUES		Budget	Collected		
TAX COLLECTIONS		50,900,203.00	47,851,220.75		
INTEREST FROM TAX COLLECTIONS		-	-		
	TOTAL REVENUE:	50,900,203.00	47,851,220.75		
CARRY FORWARD & ENCUMBRANCES		2,949,131.83	-		
	TOTAL AVAILABLE:	53,849,334.83	47,851,220.75		

EXPENSES		Budget	Expended	Committed/ Encumbered	Budget Balance
	TOTAL SALARY SUPPLEMENT	37,701,837.15	26,307,039.86	-	11,394,797.29
	TOTAL ALL PROGRAMS	11,978,800.46	8,009,910.90	1,047,345.55	2,921,544.01
	TOTAL UNALLOCATED	285,915.22	-	-	285,915.22
	TOTAL CHARTER SCHOOL ALLOCATION	3,882,782.00	3,476,900.00	-	405,882.00
	TOTAL ALL PROGRAMS & UNALLOCATED	16,147,497.68	11,486,810.90	1,047,345.55	3,613,341.23
GRAND TOTAL: SALARY SUPPLEMENT, PROGRAMS & UNALLOCATED		53,849,334.83	37,793,850.76	1,047,345.55	15,008,138.52

SALARY SUPPLEMENT

SALARY		Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2660	CLASSROOM TEACHERS	0120	28,066,317.91	20,070,967.03	-	7,995,350.88
2660	OTHER CERTIFIED INSTR. PERS.	0130	3,319,308.86	2,161,199.53	-	1,158,109.33
	TOTAL SALARY:		31,385,626.77	22,232,166.56	-	9,153,460.21

BENEFIT		Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2660	RETIREMENT	0210	3,687,942.72	2,487,069.19	-	1,200,873.53
2660	SOCIAL SECURITY (FICA)	0220	2,112,656.28	1,274,701.23	-	837,955.05
2660	SOCIAL SECURITY-MEDICARE	0221	494,186.66	298,085.87	-	196,100.79
2660	OTHER EMPLOYEE BENEFITS	0290	21,424.72	15,017.01	-	6,407.71
	TOTAL BENEFIT:		6,316,210.38	4,074,873.30	-	2,241,337.08
	TOTAL SALARY SUPPLEMENT:		37,701,837.15	26,307,039.86	-	11,394,797.29

REFERENDUM
OVERVIEW OF REVENUES AND EXPENDITURES BY INDIVIDUAL OBJECT
JULY 1, 2021 THRU MARCH 31, 2022

VISUAL ARTS					
SALARY	Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2310 CLASSROOM TEACHERS	0120	61,057.54	35,397.54	-	25,660.00
2310 OTHER CERTIFIED INSTR. PERS.	0130	228,636.70	124,093.38	-	104,543.32
2310 SUBSTITUTE TEACHERS	0140	3,486.14	3,137.50	-	348.64
2310 OTHER SUPPORT PERSONNEL	0160	42,428.92	28,724.70	-	13,704.22
TOTAL SALARY:		335,609.30	191,353.12	-	144,256.18
BENEFIT	Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2310 RETIREMENT	0210	28,532.73	14,781.46	-	13,751.27
2310 SOCIAL SECURITY (FICA)	0220	20,457.69	11,278.87	-	9,178.82
2310 SOCIAL SECURITY-MEDICARE	0221	4,836.74	2,684.92	-	2,151.82
2310 CAFETERIA PLAN	0231	20,239.96	17,033.49	-	3,206.47
2310 LIFE INSURANCE	0232	322.87	211.95	-	110.92
2310 WORKER'S COMPENSATION	0240	687.33	-	-	687.33
TOTAL BENEFIT:		75,077.32	45,990.69	-	29,086.63
PURCHASED SERVICES	Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2310 TRAVEL IN COUNTY	0331	2,913.60	2,268.56	311.92	333.12
2310 TRAVEL OUT OF COUNTY	0332	23,727.27	20,356.38	2,723.77	647.12
2310 REGISTRATION	0333	15,854.29	7,872.51	450.00	7,531.78
2310 REPAIRS AND MAINTENANCE	0350	645.12	645.12	-	-
2310 TECH-RELATED REPAIRS & MAINTEN	0359	42,224.00	42,224.00	-	-
2310 TECH-RELATED RENTALS	0369	12,000.00	12,000.00	-	-
2310 OTHER PURCHASED SERVICES	0390	121,723.81	62,439.31	34,876.50	24,408.00
TOTAL PURCHASED SERVICES:		219,088.09	147,805.88	38,362.19	32,920.02
MATERIAL & SUPPLIES	Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2310 SUPPLIES	0510	511,977.29	259,772.49	107,865.88	144,338.92
2310 COPY/PRINT CHARGEBACKS	0511	908.27	1,496.50	-	(588.23)
2310 TECHNOLOGY RELATED SUPPLIES	0519	55,982.25	44,167.41	3,945.31	7,869.53
TOTAL MATERIALS & SUPPLIES:		568,867.81	305,436.40	111,811.19	151,620.22
CAPITAL OUTLAY	Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2310 NON CAP. CLASSRM REF. BOOKS	0612	31,635.78	30,796.79	759.43	79.56
2310 NON-CAPITALIZED AV MAT.	0622	23.96	23.95	-	0.01
2310 CAP. FURN., FIXTUR. AND EQUIP.	0641	51,594.49	30,518.75	18,882.89	2,192.85
2310 NON-CAP. FURN., FIX. & EQUIP	0642	48,304.01	38,748.02	2,777.63	6,778.36
2310 CAPITALIZED COMPUTER HARDWARE	0643	275,057.73	271,760.73	3,297.00	-
2310 NON-CAPITALIZED COMPUTER HARDW	0644	376,534.58	372,395.69	3,219.00	919.89
2310 TECH-RELATED CAPITALIZE FF&E	0648	11,592.00	11,434.50	-	157.50
2310 TECHNOLOGY-RELATED NONCAP FF&E	0649	27,299.83	27,299.83	-	-
2310 NON-CAPITALIZED SOFTWARE	0692	5.00	-	-	5.00
TOTAL CAPITAL OUTLAY:		822,047.38	782,978.26	28,935.95	10,133.17
MISCELLANEOUS	Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2310 MISCELLANEOUS	0790	35,340.25	12,948.50	6,405.75	15,986.00
TOTAL MISCELLANEOUS:		35,340.25	12,948.50	6,405.75	15,986.00
TOTAL VISUAL ARTS (2310):		2,056,030.15	1,486,512.85	185,515.08	384,002.22

REFERENDUM
OVERVIEW OF REVENUES AND EXPENDITURES BY INDIVIDUAL OBJECT
JULY 1, 2021 THRU MARCH 31, 2022

MUSIC (PERFORMING ARTS)

SALARY		Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2320	CLASSROOM TEACHERS	0120	485,965.58	360,930.74	-	125,034.84
2320	OTHER CERTIFIED INSTR. PERS.	0130	86,705.62	53,542.07	-	33,163.55
2320	SUBSTITUTE TEACHERS	0140	265.00	13,338.50	-	(13,073.50)
2320	OTHER SUPPORT PERSONNEL	0160	-	290.95	-	(290.95)
TOTAL SALARY:			572,936.20	428,102.26	-	144,833.94

BENEFIT		Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2320	RETIREMENT	0210	64,042.32	41,822.42	-	22,219.90
2320	SOCIAL SECURITY (FICA)	0220	34,443.22	23,655.12	-	10,788.10
2320	SOCIAL SECURITY-MEDICARE	0221	8,081.80	5,941.67	-	2,140.13
2320	CAFETERIA PLAN	0231	81,837.75	60,539.80	-	21,297.95
2320	LIFE INSURANCE	0232	845.02	714.65	-	130.37
2320	WORKER'S COMPENSATION	0240	1,511.67	-	-	1,511.67
2320	OTHER EMPLOYEE BENEFITS	0290	60.45	302.25	-	(241.80)
TOTAL BENEFIT:			190,822.23	132,975.91	-	57,846.32

PURCHASED SERVICES		Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2320	PROFESSIONAL AND TECH. SVC.	0310	17,700.00	2,400.00	15,300.00	-
2320	TECH-RELATED PROF & TECH SVCS	0319	1,920.00	-	1,920.00	-
2320	TRAVEL IN COUNTY	0331	3,500.00	2,524.76	492.24	483.00
2320	TRAVEL OUT OF COUNTY	0332	12,035.37	5,993.74	227.50	5,814.13
2320	REGISTRATION	0333	20,255.87	14,909.96	138.00	5,207.91
2320	REPAIRS AND MAINTENANCE	0350	169,350.28	98,342.78	51,404.19	19,603.31
2320	TECH-RELATED REPAIRS & MAINTEN	0359	2,368.10	1,190.00	-	1,178.10
2320	RENTALS	0360	27,376.99	23,540.74	3,836.25	-
2320	TECH-RELATED RENTALS	0369	145,274.14	139,791.61	1,399.98	4,082.55
2320	TELEPHONE & OTHER	0379	156.00	-	-	156.00
2320	OTHER PURCHASED SERVICES	0390	269,931.48	112,611.62	136,876.17	20,443.69
TOTAL PURCHASED SERVICES:			669,868.23	401,305.21	211,594.33	56,968.69

MATERIAL & SUPPLIES		Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2320	SUPPLIES	0510	891,220.37	169,753.05	59,690.09	661,777.23
2320	COPY/PRINT CHARGEBACKS	0511	1,406.72	1,406.72	-	-
2320	TECHNOLOGY RELATED SUPPLIES	0519	5,736.72	2,983.08	2,644.08	109.56
2320	PERIODICALS	0530	297.40	299.90	-	(2.50)
TOTAL MATERIALS & SUPPLIES:			898,661.21	174,442.75	62,334.17	661,884.29

CAPITAL OUTLAY		Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2320	ONLINE RESOURCE INFORMATION	0611	354.90	354.90	-	-
2320	NON CAP. CLASSRM REF. BOOKS	0612	15,135.99	9,770.98	2,780.52	2,584.49
2320	TECHNOLOGY RELATED LIBRARY BKS	0619	191.94	69.98	121.96	-
2320	CAPITALIZED AV MATERIALS	0621	565.01	-	565.01	-
2320	NON-CAPITALIZED AV MAT.	0622	1,650.37	1,638.27	-	12.10
2320	CAP. FURN., FIXTUR. AND EQUIP.	0641	50,365.98	29,291.31	21,002.08	72.59
2320	NON-CAP. FURN., FIX. & EQUIP	0642	226,021.16	133,015.07	32,821.81	60,184.28
2320	CAPITALIZED COMPUTER HARDWARE	0643	42,262.81	31,877.71	-	10,385.10
2320	NON-CAPITALIZED COMPUTER HARDW	0644	48,716.43	48,685.08	-	31.35
2320	TECH-RELATED CAPITALIZE FF&E	0648	34,379.21	-	33,592.56	786.65
2320	TECHNOLOGY-RELATED NONCAP FF&E	0649	44,667.52	12,780.53	31,135.15	751.84
2320	NON-CAPITALIZED SOFTWARE	0692	204.88	189.88	-	15.00
TOTAL CAPITAL OUTLAY:			464,516.20	267,673.71	122,019.09	74,823.40

MISCELLANEOUS		Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2320	DUES AND FEES	0730	1,085.00	1,085.00	-	-
TOTAL MISCELLANEOUS:			1,085.00	1,085.00	-	-

TOTAL MUSIC (PERFORMING ARTS) (2320): **2,797,889.07** **1,405,584.84** **395,947.59** **996,356.64**

REFERENDUM
OVERVIEW OF REVENUES AND EXPENDITURES BY INDIVIDUAL OBJECT
JULY 1, 2021 THRU MARCH 31, 2022

TECHNOLOGY						
		Object				
SALARY	Object	Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2330	CLASSROOM TEACHERS	0120	5,400.00	-	-	5,400.00
2330	OTHER CERTIFIED INSTR. PERS.	0130	341,287.73	215,048.62	-	126,239.11
2330	SUBSTITUTE TEACHERS	0140	-	140.00	-	(140.00)
TOTAL SALARY:			346,687.73	215,188.62	-	131,499.11
		Object				
BENEFIT	Object	Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2330	RETIREMENT	0210	43,789.52	23,267.55	-	20,521.97
2330	SOCIAL SECURITY (FICA)	0220	21,494.62	12,556.88	-	8,937.74
2330	SOCIAL SECURITY-MEDICARE	0221	5,026.95	2,938.70	-	2,088.25
2330	CAFETERIA PLAN	0231	39,195.99	31,232.58	-	7,963.41
2330	LIFE INSURANCE	0232	559.14	368.28	-	190.86
2330	WORKER'S COMPENSATION	0240	1,107.59	-	-	1,107.59
TOTAL BENEFIT:			111,173.81	70,363.99	-	40,809.82
		Object				
PURCHASED SERVICES	Object	Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2330	TECH-RELATED PROF & TECH SVCS	0319	1,500.00	1,500.00	-	-
2330	TRAVEL IN COUNTY	0331	3,500.00	1,358.83	-	2,141.17
2330	TECH-RELATED REPAIRS & MAINTEN	0359	325.00	325.00	-	-
2330	TECH-RELATED RENTALS	0369	1,277,302.40	1,268,302.40	9,000.00	-
2330	OTHER PURCHASED SERVICES	0390	10,500.00	-	10,500.00	-
TOTAL PURCHASED SERVICES:			1,293,127.40	1,271,486.23	19,500.00	2,141.17
		Object				
MATERIAL & SUPPLIES	Object	Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2330	SUPPLIES	0510	79,999.15	67,032.96	32.32	12,933.87
2330	TECHNOLOGY RELATED SUPPLIES	0519	264.98	227.49	37.49	-
TOTAL MATERIALS & SUPPLIES:			80,264.13	67,260.45	69.81	12,933.87
		Object				
CAPITAL OUTLAY	Object	Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2330	CAPITALIZED COMPUTER HARDWARE	0643	196,840.96	37,389.56	-	159,451.40
2330	NON-CAPITALIZED COMPUTER HARDW	0644	942.00	942.00	-	-
2330	TECH-RELATED CAPITALIZE FF&E	0648	128,372.00	48,170.00	80,202.00	-
2330	TECHNOLOGY-RELATED NONCAP FF&E	0649	53,438.80	48,710.80	4,728.00	-
2330	REMODELING AND RENOV.	0680	3,098.60	3,676.34	-	(577.74)
TOTAL CAPITAL OUTLAY:			382,692.36	138,888.70	84,930.00	158,873.66
		Object				
MISCELLANEOUS	Object	Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2330	DUES AND FEES	0730	-	-	-	-
TOTAL MISCELLANEOUS:			-	-	-	-
TOTAL TECHNOLOGY (2330):			2,213,945.43	1,763,187.99	104,499.81	346,257.63

REFERENDUM
OVERVIEW OF REVENUES AND EXPENDITURES BY INDIVIDUAL OBJECT
JULY 1, 2021 THRU MARCH 31, 2022

SECONDARY READING

SALARY		Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2342	CLASSROOM TEACHERS	0120	15,388.00	16,064.00	-	(676.00)
2342	OTHER CERTIFIED INSTR. PERS.	0130	402,020.25	230,611.50	-	171,408.75
2342	SUBSTITUTE TEACHERS	0140	2,102.50	4,232.50	-	(2,130.00)
TOTAL SALARY:			419,510.75	250,908.00	-	168,602.75
BENEFIT		Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2342	RETIREMENT	0210	49,606.43	24,029.50	-	25,576.93
2342	SOCIAL SECURITY	0220	25,880.50	13,573.09	-	12,307.41
2342	SOCIAL SECURITY-MEDICARE	0221	6,083.95	3,236.47	-	2,847.48
2342	CAFETERIA PLAN	0231	122,969.98	71,806.30	-	51,163.68
2342	LIFE INSURANCE	0232	733.68	392.45	-	341.23
2342	WORKER'S COMPENSATION	0240	1,282.98	-	-	1,282.98
2342	OTHER EMPLOYEE BENEFITS	0290	138.12	92.08	-	46.04
TOTAL BENEFIT:			206,695.64	113,129.89	-	93,565.75
PURCHASED SERVICES		Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2342	PROFESSIONAL AND TECH. SVC.	0310	81,200.00	53,300.00	24,100.00	3,800.00
2342	TRAVEL IN COUNTY	0331	593.72	593.12	-	0.60
2342	TECH-RELATED REPAIRS & MAINTEN	0359	650.00	1,512.00	-	(862.00)
2342	TECH RELATED RENTALS	0369	840,188.82	763,299.82	64,418.00	12,471.00
2342	OTHER PURCHASED SERVICES	0390	11,550.00	-	11,550.00	-
TOTAL PURCHASED SERVICES:			934,182.54	818,704.94	100,068.00	15,409.60
MATERIAL & SUPPLIES		Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2342	SUPPLIES	0510	352,025.14	57,814.44	13,184.15	281,026.55
2342	COPY/PRINT CHARGEBACKS	0511	2,795.15	2,880.19	-	(85.04)
2342	TECHNOLOGY RELATED SUPPLIES	0519	10,461.54	7,969.78	2,443.67	48.09
2342	PERIODICALS	0530	329.45	-	329.45	-
TOTAL MATERIALS & SUPPLIES:			365,611.28	68,664.41	15,957.27	280,989.60
CAPITAL OUTLAY		Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2342	LIBRARY BOOKS	0610	420.70	-	420.70	-
2342	NON CAP. CLASSRM REF. BOOKS	0612	399,611.16	305,190.53	47,101.75	47,318.88
2342	TECHNOLOGY RELATED LIBRARY BOOKS	0619	5,002.57	5,002.19	-	0.38
2342	NON-CAPITALIZED AV MAT.	0622	265.30	211.45	-	53.85
2342	NON-CAP. FURN., FIX. & EQUIP	0642	3,303.88	1,433.85	1,865.05	4.98
2342	CAPITALIZED COMPUTER HARDWARE	0643	4,080.64	-	4,080.64	-
2342	NON-CAPITALIZED COMPUTER HARDW	0644	47,421.65	42,872.78	4,314.07	234.80
2342	TECHNOLOGY-RELATED NONCAP FF&E	0649	16,365.65	9,928.47	5,677.17	760.01
TOTAL CAPITAL OUTLAY:			476,471.55	364,639.27	63,459.38	48,372.90
MISCELLANEOUS		Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2342	DUES AND FEES	0730	-	-	-	-
TOTAL MISCELLANEOUS:			-	-	-	-
TOTAL SECONDARY READING (2342)			2,402,471.76	1,616,046.51	179,484.65	606,940.60

**REFERENDUM
OVERVIEW OF REVENUES AND EXPENDITURES BY INDIVIDUAL OBJECT
JULY 1, 2021 THRU MARCH 31, 2022**

LIBRARY MEDIA

SALARY		Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2343	CLASSROOM TEACHERS	0120	7,340.00	7,340.00	-	-
TOTAL SALARY:			7,340.00	7,340.00	-	-
BENEFIT		Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2343	SOCIAL SECURITY	0220	455.08	455.08	-	-
2343	SOCIAL SECURITY-MEDICARE	0221	106.43	106.43	-	-
TOTAL BENEFIT:			561.51	561.51	-	-
PURCHASED SERVICES		Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2343	OTHER PURCHASED SERVICES	0390	568.00	487.00	-	81.00
TOTAL PURCHASED SERVICES:			568.00	487.00	-	81.00
MATERIAL & SUPPLIES		Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2343	SUPPLIES	0510	72,673.69	18,793.94	5,837.48	48,042.27
2343	TECHNOLOGY RELATED SUPPLIES	0519	14,425.00	2,620.56	8,162.00	3,642.44
TOTAL MATERIALS & SUPPLIES:			87,098.69	21,414.50	13,999.48	51,684.71
CAPITAL OUTLAY		Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2343	LIBRARY BOOKS	0610	212,463.47	177,514.95	25,140.92	9,807.60
2343	TECHNOLOGY RELATED LIBRARY BKS	0619	115,500.53	71,371.30	2,177.64	41,951.59
2343	NON-CAPITALIZED AV MAT.	0622	21.34	21.30	-	0.04
2343	NON-CAP. FURN., FIX. & EQUIP	0642	10,397.08	10,160.14	-	236.94
2343	CAPITALIZED COMPUTER HARDWARE	0643	8,429.18	-	2,624.00	5,805.18
2343	NON-CAPITALIZED COMPUTER HARDW	0644	26,000.00	10,726.25	402.59	14,871.16
2343	TECHNOLOGY-RELATED NONCAP FF&E	0649	15,234.47	11,313.34	1,579.94	2,341.19
2343	REMODELING AND RENOVATIONS	0680	1,669.00	-	-	1,669.00
TOTAL CAPITAL OUTLAY:			389,715.07	281,107.28	31,925.09	76,682.70
MISCELLANEOUS		Object Code:	Budget	Expended	Committed/ Encumbered	Budget Balance
2343	DUES AND FEES	0730	-	-	-	-
TOTAL MISCELLANEOUS:			-	-	-	-
TOTAL LIBRARY MEDIA (2343)			485,283.27	310,910.29	45,924.57	128,448.41
TOTAL READING PROGRAMS			Budget	Expended	Committed/ Encumbered	Budget Balance
ELEMENTARY READING, SECONDARY READING & LIBRARY MEDIA			4,910,935.81	3,354,625.22	361,383.07	1,194,927.52



PINELLAS COUNTY SCHOOLS REFERENDUM 2021-2022

Explanation of Program Activity for Quarter 3 - Visual Arts Department 2310

07/1/2021 to 3/31/2022

Account Title/Description	Budget	Expended	Committed/ Encumbered	Budget Balance	Status
Art Discretionary Budget Assistance	\$350,000.00	\$173,531.54	\$109,147.96	\$67,320.50	Art materials and supplies for K-12 Visual Arts courses Elementary (K-5) \$4.50 per art student Middle School \$6.00 per art student High School \$8.25 per art student ESE Center \$8.00 per art student Discretionary Requests. Spending complete in May.
Art Furniture & Equipment (non-tech)	\$120,000.00	\$68,867.32	\$21,980.08	\$29,152.60	Update and replace obsolete/broken art classroom furniture and equipment. Spending complete in May.
Art Classroom Libraries and Scholastic Magazines	\$80,000.00	\$73,856.34	\$751.08	\$5,392.58	Support literacy and arts integration in K-12 Visual Arts classrooms. Spending complete in May.
Art Teacher Technology Integration and Technology Equipment	\$70,000.00	\$39,349.69	\$7,580.49	\$23,069.82	Equipment and training to support teaching with technology in art classrooms. 22 new art teachers went through SmART Teacher (ArtTIP) training during 1st semester. Order 22-23 "refresh" teacher laptops by end of this school year. Spending complete in May.
Digital Arts Labs	\$800,000.00	\$702,547.30	\$0.00	\$97,452.70	High Schools: Refresh Computer Labs Middle Schools: Refresh iPad Labs Elementary Schools: Refresh and New iPad Labs ESE Centers: Refresh and New iPad Labs Tech equipment for student use (cameras, tablets, printers, etc.) 3-D printers/Laser Printer , Adobe Creative Cloud and other art applications student licensing. Spending complete in May.
Art Field Trips and Art Partnerships	\$90,000.00	\$50,320.99	\$27,932.25	\$11,746.76	Field Trips to museums, galleries, and art venues. Art Mobiles- Traveling Museum Program. Spending complete in June.
Summer Work & Student Art Camps	\$15,000.00	\$4,096.17	\$0.00	\$10,903.83	Elementary, Middle and High School student Traditional Media, Virtual, and Digital Arts Camps. Curriculum writing. Spending complete in June.
Personnel to Support Referendum	\$220,000.00	\$170,347.55	\$1,098.84	\$48,553.61	Support for Visual Arts Referendum initiatives & K-12 Art Teachers. Direct classroom curriculum and technology support/assistance. Spending complete in June.
Art Teacher Projects	\$50,000.00	\$27,940.72	\$11,621.13	\$10,438.15	Teacher-designed innovative/collaborative art curriculum projects at schools. Spending complete in May.
Training and Support	\$261,030.15	\$175,655.23	\$5,403.25	\$79,971.67	Professional development, conference attendance, curriculum resources, and mentoring during school year and summer. Spending complete in June.
Totals	\$2,056,030.15	\$1,486,512.85	\$185,515.08	\$384,002.22	

**Referendum Performing Arts
Quarter 3 7/1/21-12/31/21**

Account/Title Description	Planning Budget	Expended	Committed/ Encumbered	Budget Balance	Status
Elementary Music including training and equipment	276,728.20	232,953.28	13,697.84	30,077.08	Funding has been allocated to schools based on teacher and school needs and requests. Expended funds were for training and equipment.
Secondary Equity:					
Marching Band Uniforms	273,867.28	83,867.28	43,929.94	146,070.06	The expended funds are for Largo High School's band uniforms. Lakewood, and Hollins are in ordering process.
Band Support includes requests, training and instrument repair	344,128.00	163,535.25	68,188.09	112,404.66	Funding has been allocated to schools based on teacher needs and requests. Expended funds were for training, instrument repairs, and equipment.
Choral Support including choral positions to "jump start" programs	256,552.66	137,602.61	25,421.69	93,528.36	Choral funding includes support for Morgan Fitzgerald MS, Lakewood HS, Tyrone MS, and Safety Harbor MS.
Theatre and Dance Support	130,000.00	70,812.94	21,292.93	37,894.13	Funding was allocated based on teacher and school needs and requests. We are supporting a partial theatre unit between Dunedin MS and HS
Performing Arts Technology - equipment, software purchases, technology resource teacher, MusicFirst Pilot	222,189.71	168,117.26	5,647.90	48,424.55	Expenditures reference equipment for MusicTip and MusicFirst subscriptions. Budget will be used to refresh labs in addition to other technology purchases.
County Wide Support - Includes Staff Developer, Salary, Leadership Training, All County Growth Support, Summer Camp	300,000.00	167,415.41	2,870.22	129,714.37	Expenditures reference staff developer salary, all county , and summer camp. Negative figures are unsorted in financial system.
Auditorium Work all related sound, technical support and pilot light project	190,000.00	25,665.39	103,041.03	61,293.58	Funds expended and encumbered address needs at Tarpon Springs High School, Pinellas Park HS, and St. Petersburg HS (heightened priority). Still waiting on equipment and will be expended.
School Community (Including artists in residence programs, community partnership programs such as Teaching Artists with Florida Orchestra, Kennedy Center Partnership and Dunedin)	168,467.06	51,675.02	71,017.60	45,774.44	Budget to support Florida Orchestra Teaching Artist(s), VoicExperience, St. Petersburg Opera Programs, Kennedy Center Partnerships. Most events virtual.
String Program Materials and supplies and string salaries	382,180.49	303,940.40	40,840.35	37,399.74	Expenditures reference salary and equipment.
Planned Carryover to support other multi-year commitments - string program, band uniforms, technology support.	253,775.67			253,775.67	To support multi-year commitments
TOTALS	2,797,889.07	1,405,584.84	395,947.59	996,356.64	

REFERENDUM 2021 / 2022
Explanation of Program Activity- Technology
1/01/2022 – 3/31/2022

Account Title/ Description	Budgeted	Expended	Committed/ Encumbered	Budget Balance	Status
Technology Integration Coordinators	\$687,787	\$347,711	\$0	\$340,076	Payroll funds, travel and professional development expenditures for Technology Integration Coordinators.
Training and Support	\$16,313	\$0	\$10,500	\$5,813	Referendum covered 90 Stipends for classroom teachers over the summer for PC Connects, Intro to Canvas, Canvas Best Practices, and Technology 101 professional development courses. Speaker fees for DWT
Interactive Technology and Installation	\$231,043	\$145,532	\$85,000	\$511	Purchase and installation of Interactive Technology: SMART Boards, SMART Flat Panel TV's, or Interactive Projectors. 51 units were funded for priority installations and schools under construction this FY to date. We purchased 50 ScreenBeams this FY to date for classrooms. Equipment was also purchased for the "Tech Bytes" professional development studio at Admin.
Curriculum Software	\$1,278,802	\$1,269,802	\$9,000	\$0	Curriculum Software for classroom instruction to enhance student engagement and learning. Purchases include: Canvas K-12, Safari Montage LOR, Power Bi Pro & Power Virtual Agent, Camtasia/SnagIt, SeeSaw for Schools, SMART Learning Suite, NearPod, NetSupport and Tools for Schools (Book Creator).
Total	\$2,213,945	\$1,763,046	\$104,500	\$346,400	



REFERENDUM 2021-22: EXPLANATION OF PROGRAM ACTIVITY – ELEMENTARY READING AND LANGUAGE ARTS
3rd QUARTER: 1/1/22-3/31/22



ACCOUNT TITLE/DESCRIPTION	BUDGET	EXPENDED	COMMITTED/ ENCUMBERED	BUDGET BALANCE	STATUS (CURRENT & UPCOMING EXPENSES)
Personnel and Professional Development	\$100,000.00	\$19,297.00	\$0.00	\$80,703.00	<ul style="list-style-type: none"> • Stipends for PD. • Summer Bridge Instructional Staff Developer. • Supplemental curriculum writing, build digital content
School-Based Reading Enhancement Funds	\$210,000.00	\$106,326.00	\$36,295.00	\$67,379.00	<ul style="list-style-type: none"> • Money distributed to schools for classroom library enhancement/Grade-level, complex-text, module enhancement, culturally relevant text enhancement based on input from school-based Literacy Leadership Team (LLT).
LLI Support	\$72,000.00	\$50,145.00	\$0.00	\$21,855.00	<ul style="list-style-type: none"> • Support to the Level Literacy Intervention (LLI) initiative • 1-Literacy coach to support LLI
Module Roll- Out Texts	\$852,181.00	\$567,281.00	\$99,679.00	\$185,221.00	<ul style="list-style-type: none"> • Teachers receive supplemental texts to support instruction to meet the FL Standards/B.E.S.T. Standards. • Teachers and students receive access to digital texts and receive copies of informational text to support the reading and writing in the modules. • 2 ISDs to support module initiatives with a focus on early literacy (K-2).
Literacy Footprints Kits	\$147,000.00	\$72,870.00	\$0.00	\$74,130.00	<ul style="list-style-type: none"> • Provide side by side coaching support for implementing small group instruction. • 1-District coach to support implementation.
Myon	\$300,000.00	\$300,000.00	\$0.00	\$0.00	<ul style="list-style-type: none"> • Referendum dollars will match other funding sources to provide every student with on-line access to thousands of just-right digital books.

Phonics Project	\$150,000.00	\$131,232.00	\$.00	\$18,768.00	<ul style="list-style-type: none"> • Revise and reprint, kindergarten, first and second grade Fun with Phonics material • Fun with Phonics is a concise instructional pathway in phonics that is realistic and doable, and that taps into students' skills and energy for tackling the challenge of learning to read and write.
Road to the Code	\$20,000.00	\$8,517.00	\$.00	\$11,483.00	<ul style="list-style-type: none"> • Designed for kindergarten and first graders who are having difficulty with early literacy skills, this proven plan for teaching phonological awareness and letter sound correspondence features a developmentally sequenced, 11 week program that is designed to provide students with repeated practice. Funding will provide each school with a copy of the resource and include printing reproducible materials making this program easy for teachers to use.
University of Florida Lastinger Center Partnership	172,000.00	\$172,000.00	\$.00	\$0.00	<ul style="list-style-type: none"> • In order to move children to literacy proficiency, PCS is collaborating with the UFLC to conceptualize, design, implement, and evaluate a far-reaching effort to position the school system as a national leader in research-based literacy professional development for teachers, instructional coaches and administrators. • UFLC will provide embedded coaching support as they work with our literacy coaches, teachers and administrators across the next several years.
	\$2,023,181.00	\$1,427,668.00	\$135,974.00	\$459,539.00	

Referendum 2021-2022

Explanation of Program Activity – Secondary Reading 2342

1/1/22-3/31/22

Account Title and Description	Budget	Expended	Committed/ Encumbered	Budget Balance	Status
School Based Reading Enhancement Funds	293,996	180,413	68,149	45,434	Literacy Leadership Teams determine how to spend the funds in support of literacy and aligned to the School Improvement Plan (SIP), i.e., classroom libraries, document cameras, instructional tools, books for students' fall, spring, and summer reading, etc.
Professional Development & Teacher Training	130,587	15,997	8,910	105,680	Ongoing Reading Endorsement costs- Schultz Center Specialized PD: Core Connections for MS and HS ELA teachers and MS literacy coaches,
Books and Magazines	49,471	230	849	48,392	Novels for Adv. MS ELA, Novels for East Lake MS special project
Reading Curriculum Enhancement	478,296	275,924	55,000	147,372	3 staff developers to support classroom instruction and teacher pedagogy in reading intervention classes, Elevate software
Content Literacy Curriculum Enhancement	1,241,448	1,169,842	35,650	35,956	Core Connections; 3 staff developers for direct support with literacy in the content areas, HS tutors through ThinkCERCA, Applerouth for the HS critical thinking courses to support graduation rates
Technology	159,106	95,944	0	63,162	2 staff developer for direct support with program implementation and teacher pedagogy in reading intervention classes, Headphone replacement for PHMS intensive reading.
Literacy Initiatives	49,568	17,788	10,926	20,854	Million Minute Marathon for HS and MS, Books for the Book Bus
Totals	2,402,472	1,756,138	179,484	466,850	

REFERENDUM 2021 / 2022
Explanation of Program Activity- Library/Media
1/01/2022 – 3/31/2022

Account Title/ Description	Budget	Expended	Committed/ Encumbered	Budget Balance	Status
District Library Media Enhancements	\$4,810	\$0	\$0	\$4,810	Readworks: Automated Teacher and Student Roster license. Remaining District allocations of Library Media funding were distributed to schools via additional selections as noted below.
School Library Media Enhancements	\$467,473	\$307,579	\$45,297	\$114,597	Schools receive allocations each fiscal year. This year schools have chosen to spend funds on eBooks, hard bound books, maker space supplies, library media supplies and library media technology equipment to enhance each school's library media center with input from school Administration and Library Selection Committee.
Multi-media Production	\$13,000	\$3,331	\$628	\$9,041	Support for school multi-media production labs. Cables, Microphones, and stands replaced as needed.
Total	\$485,283	\$310,910	\$45,925	\$128,448	

CHARTER SCHOOL REFERENDUM SUMMARY
OVERVIEW OF REVENUES AND EXPENDITURES BY REFERENDUM PROJECT

CHARTER SCHOOLS	BUDGET	EXPENDED BY REFERENDUM PROJECT							TOTAL EXPENDED	COMMITTED / ENCUMBERED	BUDGET BALANCE
		SALARY SUPPLEMENT 2660	VISUAL ARTS - 2310	MUSIC (PERFORMING ARTS) - 2320	TECHNOLOGY - 2330	ELEMENTARY READING - 2341	SECONDARY READING - 2342	LIBRARY MEDIA - 2343			
ACADEMIE DA VINCI - 7131	\$193,290.00	\$71,774.00	\$698.00	\$8,290.23	\$0.00	\$300.00	\$0.00	\$0.00	\$81,062.23	\$77,579.77	\$34,648.00
ATHENIAN ACADEMY CHARTER SCH - 7151	270,286.00	213,950.00	0.00	0.00	0.00	4,680.00	4,680.00	0.00	223,310.00	46,976.00	0.00
PINELLAS PREPARATORY ACADEMY - 7171	424,811.00	180,953.45	0.00	0.00	52,500.00	0.00	0.00	0.00	233,453.45	191,357.55	0.00
PLATO ACADEMY CLEARWATER - 7181	289,934.00	144,152.16	3,287.63	2,557.71	1,172.08	50,080.61	0.00	0.00	201,250.19	88,683.81	0.00
ST PETERSBURG COLLEGIATE HIGH - 7191	127,444.00	26,280.00	0.00	0.00	20,235.38	0.00	0.00	0.00	46,515.38	80,928.62	0.00
ALFRED ADLER ELEMENTARY - 7201	50,446.00	30,605.00	0.00	0.00	0.00	7,566.00	0.00	0.00	38,171.00	12,275.00	0.00
PLATO ACADEMY PALM HARBOR - 7281	193,290.00	113,216.79	1,676.05	318.54	1,172.46	33,870.93	0.00	0.00	150,254.77	43,035.23	0.00
PINELLAS ACAD OF MATH& SCIENCE - 7291	495,968.00	23,105.75	0.00	0.00	0.00	0.00	0.00	0.00	23,105.75	225,670.25	247,192.00
DISCOVERY ACADEMY OF SCIENCE - 7331	289,934.00	193,289.17	5,000.00	5,000.00	25,000.00	10,487.00	5,000.00	0.00	243,776.17	38,657.83	7,500.00
PLATO ACADEMY LARGO - 7381	193,290.00	100,039.33	592.87	0.00	1,172.08	33,870.92	563.52	0.00	136,238.72	57,051.28	0.00
ST PETE COLLEGIATE-NORTH PIN - 7411	120,009.00	18,000.00	3,144.43	0.00	624.50	0.00	0.00	0.00	21,768.93	92,022.25	6,217.82
NORTHSTAR ACADEMY - 7421	35,047.00	8,048.68	0.00	0.00	0.00	0.00	7,009.00	0.00	15,057.68	0.00	19,989.32
PLATO SEMINOLE - 7481	193,290.00	115,742.14	819.41	1,121.28	1,172.08	33,870.92	975.75	0.00	153,701.58	39,588.42	0.00
MYCROSCHOOL PINELLAS CHARTER - 7491	106,203.00	19,698.89	0.00	0.00	0.00	0.00	0.00	0.00	19,698.89	33,002.63	53,501.48
PLATO ACADEMY CHARTER TARPON - 7581	193,290.00	124,887.97	729.05	0.00	2,938.94	33,870.92	0.00	0.00	162,426.88	30,863.12	0.00
PLATO ACADEMY OF ST PETERSBURG - 7681	193,290.00	110,393.00	1,638.20	1,136.85	3,532.60	17,819.04	0.00	0.00	134,519.69	58,770.31	0.00
ENTERPRISE HIGH CHARTER SCHOOL - 7731	223,026.00	156,118.37	2,156.00	5,483.55	19,903.95	0.00	11,564.97	0.00	195,226.84	25,399.36	2,399.80
PLATO ACADEMY PINELLAS PARK - 7781	289,934.00	156,664.68	0.00	0.00	3,532.60	26,728.55	3,259.73	0.00	190,185.56	99,538.44	210.00
TOTAL	\$3,882,782.00	\$1,806,919.38	\$19,741.64	\$23,908.16	\$132,956.67	\$253,144.89	\$33,052.97	\$0.00	\$2,269,723.71	\$1,241,399.87	\$371,658.42

* Expenditures reflected are as reported by the individual charter schools.

DRAFT, May 2022

Duties and Responsibilities of ICROC Members

School Board Policy 2140 outlines the responsibilities of the Independent Citizens Referendum Oversight Committee (ICROC):

ICROC shall function as an advisory body to the Board to advise the Board on whether the Board is utilizing the proceeds of the additional one-half mill ad valorem tax for necessary operating expenses including funds to recruit and retain quality teachers; preserve reading programs and music and art classes; and provide up-to-date textbooks and technology.

ICROC will quarterly render a report to the Board containing comments on the Board's compliance with the ballot language. The report will be kept on file in the Board office and made available to the public.

Reports and Comments from ICROC

- A. *All reports and comments from the ICROC to the Board shall be in writing. Such reports and comments shall be forwarded to the Board with a copy provided to the Superintendent.*
- B. *Any member of ICROC who disagrees with a written report or comment of ICROC shall be permitted to append a signed statement setting forth the basis for such disagreements.*
- C. *An oral presentation of the report to the Board shall be made by ICROC at a regularly scheduled Board meeting under the Special Order Agenda.*

Duties of ICROC Members

- ICROC members serve four-year terms and must attend four quarterly meetings as representatives of their organizations.
- At each meeting, members should review the quarterly financial and program reports as an official oversight committee on behalf of the School Board.
- Members should ask questions as appropriate. Questions may be related to spending levels throughout the year, impartial distribution of funds to support all students at all schools, and ensuring the implementation of the School Board determined 80% expense on salaries and 20% expense on programming in reading, the arts, and technology. Members may also ask about the quality of the chosen initiatives and any results or insights of the initiatives.
- ICROC members should ask questions and provide oversight to ensure that funds are supplemental to the curriculum, not in place of normal operating funding.
- As an oversight body, ICROC members represent not only the organization that has been identified by the School Board, but all citizens in Pinellas County. As such, member questioning should consider all citizens and students, not just their organizational interests.
- Members are not administrators of the funds and have no approval authority on how funds are spent. The School Board and district staff have the authority to determine how funds are spent and approve all expenditures. ICROC serves as a check and balance of the voters' commitment to the referendum.
- ICROC members should annually report to their organizations the progress of the referendum.

Pinellas County Schools

The Referendum & Charter Schools – Key Facts

Referendum Background

Starting in 2004, and occurring every four years since, the Pinellas County School Board (PCSB) has sought and achieved voter approval of a half mill (half penny) ad valorem (real estate) tax to support general operating expenses. Other than the recent addition of charter schools, the ballot questions have not changed much over the five different ballots. The most recent 2020 ballot question asked:

Shall the Pinellas County School District ad valorem millage of one-half mill per year be continued beginning July 1, 2021, and ending June 30, 2025, for necessary operating expenses including funds to recruit and retain quality teachers; preserve reading programs and music and art classes; and provide current textbooks and technology, sharing funds with charter schools proportionate to student enrollment as required by law, with expenditure oversight by an independent citizens financial oversight committee?

Since the beginning of the referendum, the voters approved of the creation of the Independent Citizens Referendum Oversight Committee (ICROC), whose primary duty is to ensure that the District expends the funds in accordance with the purposes contained in the ballot language. Quickly after the first referendum passed, PCSB adopted its School Board Policy 2140 (“Independent Citizens Referendum Oversight Committee (ICROC)”). A portion of this policy outlines the responsibilities of the Superintendent and reads in part:

Eighty percent (80%) of the proceeds shall be allocated exclusively to salaries/benefits.

Thus, the District must, by PCSB Policy, expend 80% of the referendum funds on salaries/benefits, with the remaining 20% available for other purposes of the levy, such as equipment, materials, and other programmatic expenses.

How Does All of This Apply to Charter Schools?

In 2019, the Florida Legislature passed HB 7123 (2019), which amended the statute that authorizes the referendum. The new law required school boards to share funds from operating fund referenda with charter schools and include certain language in the ballot question. The relevant statutory change reads:

1011.71(9), F.S.

...
Funds levied under this subsection shall be shared with charter schools based on each charter school’s proportionate share of the district’s total unweighted full-time equivalent student enrollment and used in a manner consistent with the purposes of

the levy. The referendum must contain an explanation of the distribution methodology consistent with the requirements of this subsection.

In Florida, charter schools are public schools, but are privately operated and overseen by a private nonprofit board of directors, with the limited exception of charter schools that can be created by public agencies. By law, charter schools are operated independently of the local school district. In addition, they are not bound by the laws that apply to traditional public schools unless the charter school statute specifically makes those laws applicable. See s. 1002.33, F.S., generally.

Lastly, and importantly for this topic, charter schools are not bound by the local school board's policies unless the charter school expressly agrees to them in the charter agreement that must be signed between the charter school and the local school board. Many times, charter schools agree to adopt the local school board's policies regarding student discipline or exceptional student education, but we are not aware of any charter in the State of Florida, other than a charter created by a school board, that has agreed to abide by every policy of their local school board.

Thus, the PCSB Policy on ICROC is not binding on charter schools. However, by law, charter schools must expend referendum funds "in a manner consistent with the purposes of the [referendum]." Using the most recent ballot language, the purpose of the referendum is to pay for:

. . . necessary operating expenses including funds to recruit and retain quality teachers; preserve reading programs and music and art classes; and provide current textbooks and technology.

So long as charter schools use referendum funds for one or more of the listed items, and they cooperate with ICROC, which is required by the ballot language, they will be in compliance with the law.

However, there is no reason that ICROC and/or the District cannot strongly encourage each charter school to follow the same expenditure protocols that are listed in PCSB Policy 2140. Furthermore, as the District negotiates new or renewed charter school agreements, we are seeking to include certain referendum language in the contract to ensure compliance with the law and the ICROC structure. Of course, this contract provision may vary from charter school to charter school due to contract negotiations and the inability of the District to impose obligations that are not required by law.