

**ASPIRA of Florida, Inc.**

**Cost Allocation Plan 2017-2018**

**TOTAL AGENCY (Summary)**

						Projected 2017-2018							Fiscal Year Totals	+ / -	
Program / Grants (Name)						YLD Miami - Dade	YLD Palm Beach	YLD Broward	ARTSDECO	Charter RAM	Charter LCPA	Corporate			
Program / Grants (Number)									# 6070	#6020	#6060				
Projected Students									458	586	350				
Revenue Amount						\$ 365,232	\$ 797,672	\$ 443,164	\$3,813,174.18	\$4,503,325.77	\$2,400,824.59	\$ 2,870,843	\$ 15,194,235	\$ -	
<b>Personnel</b>															
Job Title	First Name	Last Name	Full/Parttime	Annual Salary	Fiscal Year Allocation										
<b>TOTAL Personnel Gross</b>						\$ 6,723,273	\$ 289,886	\$ 527,524	\$ 340,362	\$ 1,641,604	\$ 1,694,964	\$ 1,417,183	\$ 811,750	\$ 6,723,273	\$ -
<b>Fringe Benefits</b>															
Accounts	Rate														
Health Insurance	43100	0.050		\$ 344,124	\$ 13,909	\$ 46,985	\$ 4,954	\$ 82,080	\$ 84,748	\$ 70,859	\$ 40,588	\$ 344,124	\$ -		
Workers Comp	43200	1.00%		\$ 63,529	\$ 2,821	\$ 3,978	\$ 1,074	\$ 16,416	\$ 16,950	\$ 14,172	\$ 8,118	\$ 63,529	\$ -		
FICA / MICA	43300&43310	7.65%		\$ 487,041	\$ 22,176	\$ 25,504	\$ 13,600	\$ 125,583	\$ 129,665	\$ 108,414	\$ 62,099	\$ 487,041	\$ -		
Unemployment	43400	1.218%		\$ 71,791	\$ 3,263	\$ 301	\$ 440	\$ 19,995	\$ 20,645	\$ 17,261	\$ 9,887	\$ 71,791	\$ -		
Life Insurance	43500	0.003		\$ 18,400	\$ -	\$ 1,106	\$ 122	\$ 5,089	\$ 5,254	\$ 4,393	\$ 2,435	\$ 18,400	\$ -		
LongTerm	43510	Not Paid by Aspira		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Retirement	43550	0.006		\$ 34,950	\$ -	\$ 1,436	\$ 121	\$ 9,850	\$ 10,170	\$ 8,503	\$ 4,871	\$ 34,950	\$ -		
Dental Insurance	43700	Not Paid by Aspira		\$ 1,775	\$ -	\$ 1,673	\$ 102	\$ -	\$ -	\$ -	\$ -	\$ 1,775	\$ -		
<b>Total Fringe Benefits</b>				\$ 1,021,610	\$ 42,169	\$ 80,983	\$ 20,414	\$ 259,012	\$ 267,431	\$ 223,603	\$ 127,997	\$ 1,021,610	\$ -		
<b>Total Personnel Gross</b>				\$ 6,723,273	\$ 289,886	\$ 527,524	\$ 340,362	\$ 1,641,604	\$ 1,694,964	\$ 1,417,183	\$ 811,750	\$ 6,723,273	\$ -		
<b>Total Personnel Expenses</b>				\$ 7,744,882	\$ 332,055	\$ 608,507	\$ 360,776	\$ 1,900,616	\$ 1,962,396	\$ 1,640,786	\$ 939,747	\$ 7,744,882	\$ -		
<b>Operational Expenses</b>															
Occupancy/Mortgage/Rents	55010			\$ 1,393,057	\$ -	\$ 57,239	\$ 6,626	\$ 335,076	\$ 643,370	\$ 264,000	\$ 86,747	\$ 1,393,057	\$ -		
Equipment Rental/Maint.	55020			\$ 11,820	\$ 325	\$ 4,675	\$ 4,420	\$ 300	\$ 300	\$ 1,800	\$ -	\$ 11,820	\$ -		
Telephone	55030			\$ 63,902	\$ -	\$ 13,642	\$ 2,460	\$ 9,300	\$ 6,800	\$ 11,300	\$ 20,400	\$ 63,902	\$ -		
Office Supplies/Materials	55040			\$ 41,713	\$ 1,645	\$ 4,491	\$ 3,697	\$ 6,000	\$ 7,000	\$ 10,000	\$ 8,880	\$ 41,713	\$ -		
Postage	55050			\$ 4,246	\$ -	\$ 96	\$ 430	\$ -	\$ -	\$ -	\$ 3,720	\$ 4,246	\$ -		
Printing & Publications	55060			\$ 12,019	\$ 300	\$ 3,885	\$ 334	\$ 2,000	\$ 2,500	\$ 2,000	\$ 1,000	\$ 12,019	\$ -		
Subscriptions & Dues	55070			\$ 15,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,600	\$ 15,600	\$ -		
Advertising	55080			\$ 7,360	\$ -	\$ -	\$ -	\$ 1,200	\$ 200	\$ 2,000	\$ 3,960	\$ 7,360	\$ -		
Staff Travel	55090			\$ 65,769	\$ 13,663	\$ 27,634	\$ 13,472	\$ 2,000	\$ 2,000	\$ 2,000	\$ 5,000	\$ 65,769	\$ -		
Building Repairs/ Maint	55110			\$ 60,600	\$ -	\$ -	\$ -	\$ 26,000	\$ 25,000	\$ 9,000	\$ 600	\$ 60,600	\$ -		
Janitorial Supplies	55120			\$ 159,000	\$ -	\$ -	\$ -	\$ 12,000	\$ 135,000	\$ 12,000	\$ -	\$ 159,000	\$ -		
Utilities	55130			\$ 339,880	\$ -	\$ 5,880	\$ -	\$ 134,000	\$ 140,000	\$ 60,000	\$ -	\$ 339,880	\$ -		
Professional Services	55200			\$ 385,935	\$ 10,000	\$ 2,881	\$ 16,554	\$ 91,000	\$ 68,000	\$ 55,000	\$ 142,500	\$ 385,935	\$ -		
Substitute Teachers	55201			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Liability & Bonding Insurance	55210			\$ 210,120	\$ -	\$ 4,920	\$ -	\$ -	\$ -	\$ -	\$ 205,200	\$ 210,120	\$ -		
Equipment Purchase	55240			\$ 4,000	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 4,000	\$ -		
Staff Development & Training	55250			\$ 13,784	\$ -	\$ 3,080	\$ 730	\$ 6,759	\$ 1,340	\$ 675	\$ 1,200	\$ 13,784	\$ -		
Audit Expenses	55260			\$ 33,350	\$ -	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500	\$ 13,850	\$ 33,350	\$ -		
Business Meetings	55270			\$ 13,250	\$ -	\$ 4,350	\$ -	\$ -	\$ 300	\$ 200	\$ 8,400	\$ 13,250	\$ -		
Hotel Lodging & Per Diem	55280			\$ 7,857	\$ -	\$ 3,557	\$ -	\$ -	\$ 300	\$ -	\$ 4,000	\$ 7,857	\$ -		
Taxes, Lic & Cert of Use	55290			\$ 20,100	\$ -	\$ -	\$ -	\$ 5,000	\$ 3,000	\$ 9,100	\$ 3,000	\$ 20,100	\$ -		
Bank Charges / Fees	55310			\$ 92,700	\$ -	\$ -	\$ -	\$ 400	\$ 1,300	\$ 2,000	\$ 89,000	\$ 92,700	\$ -		
Board & Council Development	55320			\$ 46,041	\$ -	\$ -	\$ 41	\$ -	\$ -	\$ -	\$ 46,000	\$ 46,041	\$ -		
Festival Expense	55325			\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -		
Mortgage Interest	55360			\$ 804,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 804,507	\$ 804,507	\$ -		
Interest on Capital Lease	55361			\$ 41,800	\$ -	\$ -	\$ -	\$ 3,500	\$ 4,000	\$ 4,300	\$ 30,000	\$ 41,800	\$ -		
Depreciation	55390			\$ 649,378	\$ -	\$ -	\$ -	\$ 130,000	\$ 105,000	\$ 80,000	\$ 334,378	\$ 649,378	\$ -		
Indirect Costs	55400			\$ 1,149,142	\$ 4,681	\$ 41,906	\$ 4,868	\$ 539,534	\$ 813,740	\$ (255,587)	\$ -	\$ 1,149,142	\$ -		
<b>Total Operational Expenses</b>				\$ 5,649,929	\$ 30,614	\$ 178,235	\$ 53,631	\$ 1,312,569	\$ 1,965,650	\$ 276,288	\$ 1,832,941	\$ 5,649,929	\$ -		
<b>Program Expenses</b>															
Student Activities / Conf & Workshops	66010			\$ 30,125	\$ 2,100	\$ -	\$ 17,025	\$ 8,500	\$ 1,500	\$ 1,000	\$ -	\$ 30,125	\$ -		
Student Transportation	66020			\$ 835,600	\$ -	\$ 1,600	\$ 3,000	\$ 316,000	\$ 230,000	\$ 285,000	\$ -	\$ 835,600	\$ -		
Educational & Program Materials	66030			\$ 23,188	\$ -	\$ -	\$ 3,688	\$ 3,000	\$ 2,500	\$ 14,000	\$ -	\$ 23,188	\$ -		
Conference & Meetings	66050			\$ 8,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,400	\$ 8,400	\$ -		
Scholarships	66070			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Technology Infrastructure	66100			\$ 5,950	\$ -	\$ -	\$ -	\$ 600	\$ 1,500	\$ 250	\$ 3,600	\$ 5,950	\$ -		
Charter Text Books	66110			\$ 7,280	\$ -	\$ -	\$ -	\$ -	\$ 7,280	\$ -	\$ -	\$ 7,280	\$ -		
Charter Workbooks	66120			\$ 7,000	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 3,000	\$ -	\$ 7,000	\$ -		
Misc Program Expense	66200			\$ 4,625	\$ -	\$ 1,125	\$ -	\$ -	\$ -	\$ 2,500	\$ 1,000	\$ 4,625	\$ -		
Food & Nutrition	66220			\$ 773,830	\$ -	\$ 3,830	\$ -	\$ 265,000	\$ 330,000	\$ 175,000	\$ -	\$ 773,830	\$ -		
Tuition	66230			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Student Supplies	66240			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Youth Awards Ceremonies & Grad	66450			\$ 18,272	\$ 463	\$ 4,375	\$ 5,044	\$ 2,889	\$ 2,501	\$ 3,000	\$ -	\$ 18,272	\$ -		
<b>Total Program Expenses</b>				\$ 1,714,269	\$ 2,563	\$ 10,930	\$ 28,757	\$ 599,989	\$ 575,281	\$ 483,750	\$ 13,000	\$ 1,714,269	\$ -		
<b>Total Operational Expenses</b>				\$ 5,649,929	\$ 30,614	\$ 178,235	\$ 53,631	\$ 1,312,569	\$ 1,965,650	\$ 276,288	\$ 1,832,941	\$ 5,649,929	\$ -		
<b>Total Program &amp; Operational Expenses</b>				\$ 7,364,198	\$ 33,177	\$ 189,165	\$ 82,388	\$ 1,912,558	\$ 2,540,931	\$ 760,038	\$ 1,845,941	\$ 7,364,198	\$ -		
<b>Total Personnel Expenses</b>				\$ 7,744,882	\$ 332,055	\$ 608,507	\$ 360,776	\$ 1,900,616	\$ 1,962,396	\$ 1,640,786	\$ 939,747	\$ 7,744,882	\$ -		
<b>TOTAL EXPENSE</b>				\$ 15,109,080	\$ 365,232	\$ 797,672	\$ 443,164	\$ 3,813,174	\$ 4,503,326	\$ 2,400,824	\$ 2,785,688	\$ 15,109,080	\$ -		
<b>Revenue + / -</b>				\$ 85,155	\$ 0	\$ -	\$ -	\$ 0	\$ (0)	\$ 1	\$ 85,154	\$ 85,155	\$ 85,155		