

**FLORIDA DEPARTMENT OF EDUCATION  
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)  
DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
For the Fiscal Year Ended June 30, 2012**

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Office of Funding and Financial Reporting  
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Tallahassee, FL 32399-0400


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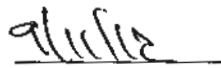
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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2012, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on September 11, 2012.

  
District Superintendent's Signature

  
Date

# DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY

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Page 1

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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The Management of the District School Board of Charlotte County have prepared the following discussion and analysis to provide an overview of the District's financial activities for the fiscal year ended June 30, 2012. The information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events and conditions, it should be considered in conjunction with the District's financial statements found on pages 2-58.

### FINANCIAL HIGHLIGHTS

Key financial highlights for the 2011-2012 fiscal year are as follows:

- The assets of the District exceeded its liabilities at June 30, 2012 by \$429,825,196.78.
- The District's total net assets decreased by \$6,951,783.94, or 1.62 percent decrease from the 2010-2011 fiscal year.
- General revenues total \$160,892,225.50, or 94.1 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total \$10,018,784.08 or 5.9 percent.
- At June 30, 2012, the District's governmental funds reported combined fund balances of \$55,632,207.74, an increase of \$1,233,213.30 over the prior year.
- The unassigned fund balance of the General Fund, representing the net current financial resources available for general appropriation by the Board, totals \$6,039,020.85 at June 30, 2012, or 4.9 percent of total General Fund expenditures.
- During the current year, General Fund expenditures exceeded revenues and other financing sources by \$7,802,990.69. This may be compared to last year's results in which General Fund revenues exceeded expenditures by \$1,837,889.74.

### OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements consist of three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the financial statements

#### Government-wide Financial Statements

The government-wide financial statements provide both short-term and long-term information about the District's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net assets and a statement of activities that are designed to provide consolidated financial information about the governmental and business-type activities of the Primary Government presented on the accrual basis of accounting. The statement of net assets provides information

about the government's financial position, its assets and liabilities, using an economic resources measurement focus. The difference between the assets and liabilities, the net assets, is a measure of the financial health of the District. The statement of activities presents information about the change in the District's net assets, the results of operations, during the fiscal year. An increase or decrease in net assets is an indication of whether the District's financial health is improving or deteriorating.

The government-wide statements present the District's activities in the following categories:

- **Governmental activities** – This represents most of the District's services including its educational programs: basic, vocational, adult, and exceptional education. Support functions such as transportation and administration are also included. Local property taxes and the state's education finance program provide most of the resources that support these activities.
- **Component units** – The District presents two separate legal entities in this report which are the Charlotte School Board Leasing Corporation and the Charlotte Local Education Foundation, Inc. These entities meet the criteria for inclusion provided by generally accepted accounting principles.

Over a period of time, changes in the District's net assets are an indication of improving financial condition. This information should be evaluated in conjunction with other non-financial factors, such as changes in the District's property tax base, student enrollment, and the condition of the District's capital assets including its school buildings and administrative facilities.

### **Fund Financial Statements**

Fund financial statements are one of the components of the basic 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. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and prudent fiscal management. Certain funds are established by law while others are created by legal agreements, such as bond covenants. Fund financial statements provide more detailed information about the District's financial activities, focusing on its most significant or "major" funds rather than fund types. This is in contrast to the entity-wide perspective contained in the government-wide statements. All of the District's funds may be classified within one of three broad categories:

- **Governmental Funds** – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental funds utilize a spendable financial resources measurement focus rather than the economic resources measurement focus found in the government-wide financial statements. This financial resources measurement focus allows the governmental fund statements to provide information on near-term inflows and outflows of spendable resources as well as balances of spendable resources available at the end of the fiscal year.
- The governmental fund statements provide a detailed short-term view that may be used to evaluate the District's near-term financing requirements. This short-term view is useful when compared to the long-term view presented as governmental activities in the government-wide financial statements. To facilitate this comparison, both the governmental balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation of governmental funds to governmental activities.
- The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the District's most significant funds. The District's major funds are the General Fund, Special Revenue – ARRA Economic Stimulus Funds, Special Revenue Fund – Miscellaneous, Capital Projects – District Bonds Fund, and the Capital Projects - Local Improvement Fund. Data from other governmental funds are combined into a single, aggregated presentation.

- The district adopts an annual appropriated budget for its governmental funds. A budgetary comparison schedule has been provided for the General and major Special Revenue Funds to demonstrate compliance with the budget.

Proprietary Funds – Proprietary funds may be established to account for activities in which a fee is charged for services. Internal service funds are used to report activities that provide goods and services to support the District's other programs and functions through user charges. The District uses an internal service fund to account for the Employee Benefits fund and the Special Projects Consortium. Since these services predominately benefit governmental rather than business-type functions, the internal service funds have been included within governmental activities in the government-wide financial statements.

The internal service funds are combined into a single, aggregated column in the proprietary fund financial statements.

- Fiduciary Funds – Fiduciary funds are used to report assets held in a trustee or fiduciary capacity for the benefit of external parties, such as student activity funds. Fiduciary funds are not reflected in the government-wide statements because the resources are not available to support the District's own programs. In its fiduciary capacity, the District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.
- The District uses agency funds to account for resources held for student activities and groups.

#### **Notes to Financial Statements**

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net assets may serve over time as a useful indicator of a government's financial position. The following is a summary of the District's net assets as of June 30, 2012, compared to net assets as of June 30, 2011.

The largest portion of the District's net assets, \$391,021,934.56 (91.0 percent) reflects its investment in capital assets (e.g. land, buildings, furniture and equipment), less any related debt still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District's net assets, \$36,524,363.04 (8.5 percent), represents resources that are subject to external restrictions on how they may be used. The remaining net assets, \$2,278,899.18 (.5 percent), are unrestricted net assets. Unrestricted net assets may be used to meet the government's ongoing obligations to citizens and creditors.

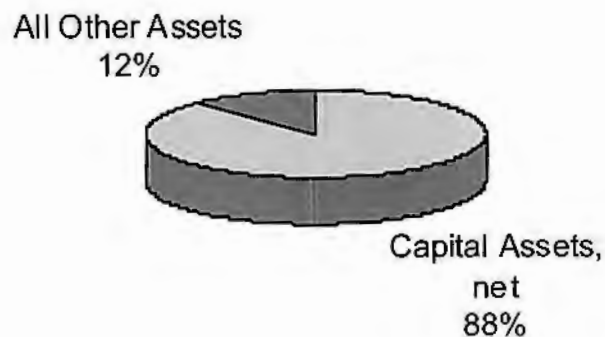
The following is a summary of the District's net assets as of June 30, 2012, compared to net assets as of June 30, 2011.

**District School Board of Charlotte County, Florida's Net Assets  
As of June 30, 2012 and June 30, 2011**

|                                     | <b>Governmental Activities</b> |                       |
|-------------------------------------|--------------------------------|-----------------------|
|                                     | <u>2012</u>                    | <u>2011</u>           |
| <b>Current and Other Assets</b>     | <b>64,178,096.90</b>           | <b>92,096,101.46</b>  |
| <b>Capital Assets</b>               | <b>453,807,204.86</b>          | <b>438,113,335.33</b> |
| <b>Total Assets</b>                 | <b>517,985,301.76</b>          | <b>530,209,436.79</b> |
| <b>Long-Term Liabilities</b>        | <b>81,620,275.77</b>           | <b>82,980,594.93</b>  |
| <b>Other Liabilities</b>            | <b>6,539,829.21</b>            | <b>10,451,861.14</b>  |
| <b>Total Liabilities</b>            | <b>88,160,104.98</b>           | <b>93,432,456.07</b>  |
| <b>Net Assets:</b>                  |                                |                       |
| <b>Invested in Capital Assets -</b> |                                |                       |
| <b>Net of Debt</b>                  | <b>391,021,934.56</b>          | <b>387,461,499.47</b> |
| <b>Restricted</b>                   | <b>36,524,363.04</b>           | <b>42,377,215.26</b>  |
| <b>Unrestricted</b>                 | <b>2,278,899.18</b>            | <b>6,938,265.99</b>   |
| <b>Total Net Assets</b>             | <b>429,825,196.78</b>          | <b>436,776,980.72</b> |

The following graphs show in an analytical manner, the District's net assets as a percentage of the total for each group, assets, liabilities and net assets.

### Total Assets

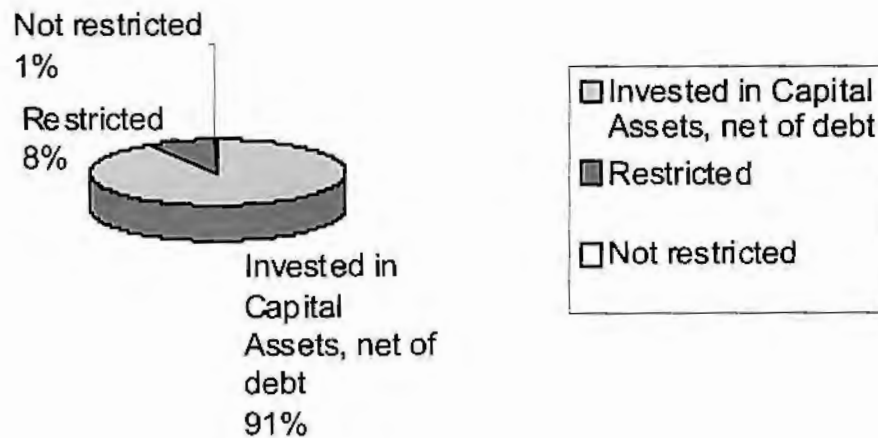


Total assets, distinguishing between capital and other assets



Total liabilities, distinguishing between long-term and other liabilities

### Total Net Assets



Total net assets, distinguishing among amounts invested in capital assets, net of related debt; restricted amounts; and unrestricted amounts.

**Governmental Activities** – The key elements of the changes in the District's net assets for the fiscal years ended June 30, 2012, and June 30, 2011, are as follows:

**District School Board of Charlotte County, Florida's  
Operating Results and Changes in Net Assets  
For the Fiscal Year Ending June 30, 2012 and June 30, 2011**

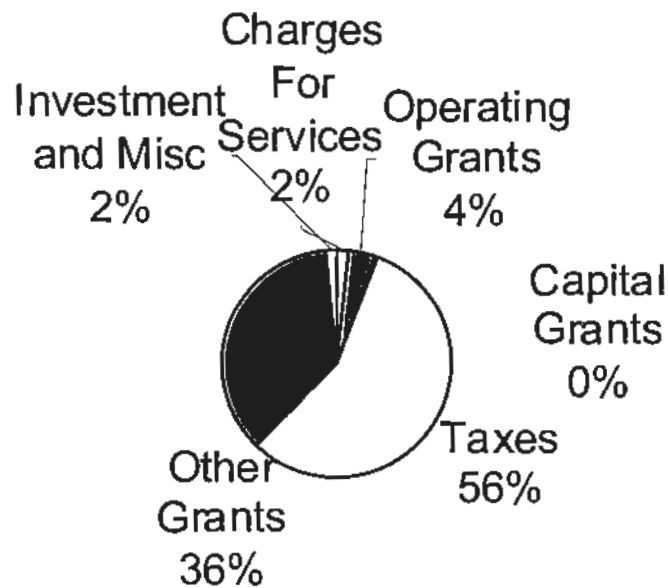
|   | <b>Governmental Activities</b> |                       |
|---|--------------------------------|-----------------------|
|   | <b>2012</b>                    | <b>2011</b>           |
| <b>Program Revenues:</b>  |                                |                       |
| Charges for Services  | \$3,267,560.67                 | \$3,463,710.99        |
| Operating Grants and Contributions                              | 6,177,564.23                   | 5,957,893.80          |
| Capital Grants and Contributions                                | 573,659.18                     | 1,268,132.75          |
| <b>General Revenues:</b>  |                                |                       |
| Property Taxes, Operational Purposes                            | 76,102,821.47                  | 88,789,730.05         |
| Property Taxes, Capital Projects                                | 19,575,469.19                  | 20,989,534.98         |
| Grants and Contributions Not<br>Restricted to Specific Programs | 62,252,241.90                  | 53,450,369.63         |
| Unrestricted Investment Earnings                                | 222,680.65                     | 629,001.64            |
| Miscellaneous   | 2,739,012.29                   | 5,450,245.81          |
| <b>Total Revenues</b>   | <b>170,911,009.58</b>          | <b>179,998,619.65</b> |
| <b>Functions/Program Expenses:</b>                              |                                |                       |
| Instruction   | 78,304,040.68                  | 84,583,326.73         |
| Pupil Personnel Services  | 8,073,075.66                   | 9,398,171.95          |
| Instructional Media Services                                    | 1,793,508.54                   | 2,230,504.10          |
| Instruction & Curriculum Development                            | 5,948,478.54                   | 6,257,498.40          |
| Instructional Staff Training Services                           | 2,694,995.98                   | 3,299,053.30          |
| Instruction Related Technology                                  | 604,753.94                     | 511,306.36            |
| Board of Education  | 780,327.72                     | 783,241.89            |
| General Administration  | 683,557.11                     | 876,601.47            |
| School Administration   | 8,281,694.78                   | 9,544,279.43          |
| Facilities Acquisition and Construction                         | 4,121,507.64                   | 4,990,964.03          |
| Fiscal Services   | 989,029.29                     | 1,044,974.55          |
| Food Services   | 8,285,637.09                   | 8,356,071.09          |
| Central Services  | 17,714,247.57                  | 5,683,364.96          |
| Pupil Transportation Services                                   | 6,175,093.86                   | 6,444,826.49          |
| Operation of Plant  | 11,402,739.38                  | 11,917,636.46         |
| Maintenance of Plant  | 3,591,366.93                   | 3,760,951.24          |
| Administrative Technology Services                              | 1,283,385.42                   | 1,368,070.13          |
| Community Services  | 151,018.84                     | 175,838.62            |
| Interest on Long-Term Debt                                      | 3,632,265.18                   | 3,354,320.34          |
| Unallocated Depreciation Expenses                               | 13,352,069.37                  | 13,039,491.41         |
| <b>Total Functions/Program Expenses</b>                         | <b>177,862,793.52</b>          | <b>177,620,492.95</b> |
| <b>(Decrease)Increase in Net Assets</b>                         | <b>-6,951,783.94</b>           | <b>2,378,126.70</b>   |

The largest revenue source for the 2011-2012 fiscal year is from the property tax levy, which resulted in total revenue for operational and capital purposes of \$95,678,290.66, or 56 percent of total revenues.

Property taxes decreased by \$14,100,974.37 or 12.8 percent due to decreases in property values. Revenues from State sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding formula. The FEFP formula utilizes student enrollment data, and is designed to maintain equity in funding across all Florida school districts, taking into consideration the District's funding ability based on the local property tax base. Revenue from State sources for current operations total \$29,629,902.89 for the 2011-2012 fiscal year, of which \$7,189,407 is attributable to FEFP funding. Capital grants and contributions decreased by \$694,473.57 or 54.7 percent, due to the loss of appropriations in the 2011-2012 fiscal year for Public Education Capital Outlay.

The following graph shows total revenues by source before extraordinary items:

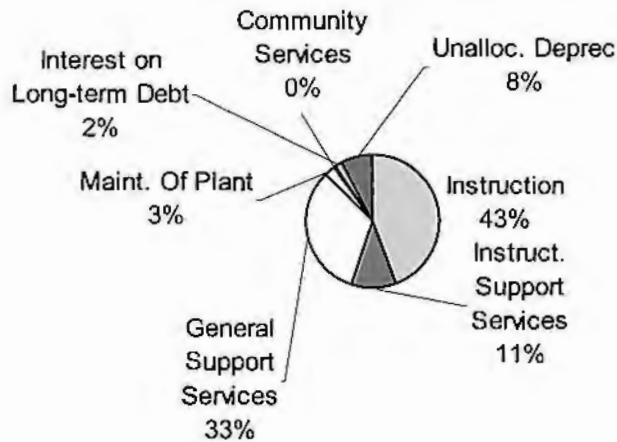
## Total Revenues By Source



Instructional expenses represent 44 percent of local governmental expenses in the 2011-2012 fiscal year. Instructional expenses decreased by \$6,279,286 or 7.4 percent from the previous year due mainly to revenue reductions which were offset with a decreases in staffing expenditures and a reduction in the FRS contribution rates.

A table of expenses by function is shown:

### Total Expenses by Function



### FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

#### Major Governmental Funds

The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$50,438,245.84, a decrease of \$3,960,748.60 in comparison with the prior year. The following schedule indicates the fund balances and the total changes in fund balances by major fund and other governmental (nonmajor) funds as reported in the basis financial statements for the fiscal years ended June 30, 2012 and June 30, 2011.

| Fund Balance                        | 2012                | 2011                | Increase<br>(Decrease) |
|-------------------------------------|---------------------|---------------------|------------------------|
| <b>Major Governmental Funds:</b>    |                     |                     |                        |
| General Fund                        | \$8,745,010         | \$16,548,001        | -\$7,802,991           |
| Special Revenue:                    |                     |                     |                        |
| ARRA Funds                          | 0                   | 0                   | 0                      |
| Miscellaneous                       | 6,946,280           | -8,326,631          | 15,272,911             |
| Debt Service Funds:                 |                     |                     |                        |
| Other Debt Service                  | 8,407,230           | 4,583,044           | 3,824,186              |
| Capital Projects:                   |                     |                     |                        |
| Local Capital Improvement Fund      | 20,177,457          | 21,718,326          | -1,540,869             |
| District Bonds                      | 4,556,186           | 18,519,487          | -13,963,301            |
| Other Governmental Funds (nonmajor) | 1,606,083           | 1,356,767           | 249,316                |
| <b>Total Fund Balances</b>          | <b>\$50,438,246</b> | <b>\$54,398,994</b> | <b>-\$3,960,748</b>    |

The General Fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance is \$6,039,020.85 while the total fund balance is \$8,745,010.63. The unassigned fund balance increased by \$525,721.24 while the total fund balance decreased by \$7,802,990.69 during the fiscal year.

- District school taxes decreased by 12.8% which accounts for the majority of the decrease in revenues for the year.
- Total expenditures decreased by \$1,569.69, or .0012%.
- There were no transfers out to other funds this year.

The District received Special Revenue – ARRA Economic Stimulus Funds this year of \$591,290.24, the majority of which was for reimbursements of expenditures of salaries and benefits.

The Special Revenue – Miscellaneous Fund has a total fund balance of \$6,946,279.81 all of which is for the reconstruction of capital assets and extra expenses associated with hurricane damages caused by Hurricane Charley in August 2004.

The District Bonds fund balance is \$4,556,185.72 all of which is restricted for the replacement construction of Lemon Bay High School. Meadow Park Elementary School was completed during the current fiscal year. The District issued Qualified School Construction Bonds in the amount of \$60,000,000 during the previous fiscal year, all of which is to fund these two new projects.

The Capital Projects – Local Capital Improvement fund balance is \$20,177,457.31, all of which is restricted for the acquisition, construction, and maintenance of capital assets. The fund balance decreased by \$1,540,868.84 due mainly to a reduction in tax revenues.

#### **BUDGET VARIANCES IN THE GENERAL FUND**

In analyzing the budget variances between the original and final budgets, there were no significant variations in revenue or expenses. Actual revenue variances with the final budget were within acceptable ranges. Expenditures also fell within range, with no significant variations from budget to actual.

#### **CAPITAL ASSETS AND LONG-TERM DEBT**

##### **Capital Assets**

During fiscal year ending June 30, 2012, the following major capital transactions occurred.

The District, as part of the hurricane recovery process, continues in its rebuilding process. All six of the schools to be rebuilt have been completed. These facilities are being replaced using funds from insurance proceeds, along with help from FEMA and the State of Florida. The final projects are the reconstruction of the District's warehouse and maintenance facilities.

In addition, Meadow Park Elementary School was completed. Additionally, the first few phases to the Lemon Bay High School construction plans are complete. The final phases are under construction.

Under District policy, school buses are to be replaced every thirteen years. Total cost of new buses for the current year totaled \$908,730.

##### **Long-term Debt**

There were no additions or refundings of District debt during the 2011-2012 fiscal year. At June 30, 2012 the District has total long-term debt outstanding of \$8,077,666.42, which is comprised of Qualified Zone

Academy and State School Bonds. Additionally, the outstanding balance of Certificates of Participation was \$60,000,000. During the year, retirement of debt amounted to \$415,000. Additional information on the District's long-term debt can be found in the Notes to the Financial Statements.

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

For fiscal year 2012-2013, the District anticipates a reduction in revenues of approximately \$3 million dollars, due mainly to a reduction in tax levies, as a result of declining gross taxable value. As in past years, a collaborative effort among all employee groups made recommendations to the Superintendent regarding ways to further reduce spending for the upcoming year, including changes to compensation for some groups. Based on those recommendations as well as other changes, the District anticipates expenditure savings of approximately \$1.4 million dollars. In addition, the District has appropriated \$1,157,715 in unassigned fund balance for spending in fiscal year 2012-2013. As a result, this amount was moved from unassigned to assigned fund balance at June 30, 2012. A transfer from Special Revenue Funds of \$2 million will make up the balance of the budget shortfall.

### **REQUESTS FOR INFORMATION**

This report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate compliance and accountability for its resources. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Chief Financial Officer.

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
STATEMENT OF NET ASSETS  
June 30, 2012

| ASSETS  | Account Number | Primary Government      |                          |                       | Component Units                |
|---|----------------|-------------------------|--------------------------|-----------------------|--------------------------------|
|   |                | Governmental Activities | Business-type Activities | Total                 | Total Nonmajor Component Units |
| Cash and Cash Equivalents                         | 1110           | 18,454,236.93           |                          | 18,454,236.93         | 100,861.30                     |
| Investments                                       | 1160           | 26,177,251.44           |                          | 26,177,251.44         | 0.00                           |
| Taxes Receivable, Net                             | 1120           |                         |                          | 0.00                  | 0.00                           |
| Accounts Receivable, Net                          | 1130           | 44,082.26               |                          | 44,082.26             | 9,275.00                       |
| Interest Receivable                               | 1170           |                         |                          | 0.00                  | 0.00                           |
| Due from Reinsurer                                | 1180           |                         |                          | 0.00                  | 0.00                           |
| Deposits Receivable                               | 1210           |                         |                          | 0.00                  | 0.00                           |
| Due from Other Agencies                           | 1220           | 4,434,503.36            |                          | 4,434,503.36          | 0.00                           |
| Internal Balances                                 |                |                         |                          | 0.00                  | 0.00                           |
| Inventory   | 1150           | 1,596,898.95            |                          | 1,596,898.95          | 6,500.00                       |
| Prepaid Items                                     | 1230           | 57,961.28               |                          | 57,961.28             | 723,221.74                     |
| Restricted Assets:                                |                |                         |                          |                       |                                |
| Cash with Fiscal Agent                            | 1114           | 13,403,132.20           |                          | 13,403,132.20         | 0.00                           |
| Deferred Charges:                                 |                |                         |                          |                       |                                |
| Issuance Costs                                    |                | 10,030.48               |                          | 10,030.48             | 0.00                           |
| Noncurrent Assets:                                |                |                         |                          |                       |                                |
| Other Post-employment Benefits Obligation (asset) | 1410           |                         |                          | 0.00                  | 0.00                           |
| Capital Assets:                                   |                |                         |                          |                       |                                |
| Land  | 1310           | 12,814,823.30           |                          | 12,814,823.30         | 0.00                           |
| Land Improvements - Nondepreciable                | 1315           |                         |                          | 0.00                  | 0.00                           |
| Construction in Progress                          | 1360           | 49,012,192.58           |                          | 49,012,192.58         | 0.00                           |
| Improvements Other Than Buildings                 | 1320           | 6,512,045.34            |                          | 6,512,045.34          | 0.00                           |
| Less Accumulated Depreciation                     | 1329           | (4,464,615.00)          |                          | (4,464,615.00)        | 0.00                           |
| Buildings and Fixed Equipment                     | 1330           | 454,853,786.65          |                          | 454,853,786.65        | 0.00                           |
| Less Accumulated Depreciation                     | 1339           | (79,268,815.00)         |                          | (79,268,815.00)       | 0.00                           |
| Furniture, Fixtures and Equipment                 | 1340           | 26,029,039.87           |                          | 26,029,039.87         | 0.00                           |
| Less Accumulated Depreciation                     | 1349           | (16,919,636.44)         |                          | (16,919,636.44)       | 0.00                           |
| Motor Vehicles                                    | 1350           | 12,798,423.98           |                          | 12,798,423.98         | 0.00                           |
| Less Accumulated Depreciation                     | 1359           | (7,883,037.14)          |                          | (7,883,037.14)        | 0.00                           |
| Property Under Capital Leases                     | 1370           |                         |                          | 0.00                  | 0.00                           |
| Less Accumulated Depreciation                     | 1379           |                         |                          | 0.00                  | 0.00                           |
| Audio Visual Materials                            | 1381           |                         |                          | 0.00                  | 0.00                           |
| Less Accumulated Depreciation                     | 1388           |                         |                          | 0.00                  | 0.00                           |
| Computer Software                                 | 1382           | 1,012,168.05            |                          | 1,012,168.05          | 0.00                           |
| Less Accumulated Amortization                     | 1389           | (689,171.33)            |                          | (689,171.33)          | 0.00                           |
| Total Capital Assets net of Accum. Depreciation   |                | 453,807,204.86          | 0.00                     | 453,807,204.86        | 0.00                           |
| <b>Total Assets</b>                               |                | <b>517,985,301.76</b>   | <b>0.00</b>              | <b>517,985,301.76</b> | <b>839,858.04</b>              |
| <b>LIABILITIES AND NET ASSETS</b>                 |                |                         |                          |                       |                                |
| <b>LIABILITIES</b>                                |                |                         |                          |                       |                                |
| Salaries and Wages Payable                        | 2110           | 1,170,436.69            |                          | 1,170,436.69          | 117.04                         |
| Payroll Deductions and Withholdings               | 2170           | 628,237.13              |                          | 628,237.13            | 0.00                           |
| Accounts Payable                                  | 2120           | 1,660,879.25            |                          | 1,660,879.25          | 0.00                           |
| Judgments Payable                                 | 2130           |                         |                          | 0.00                  | 0.00                           |
| Construction Contracts Payable                    | 2140           | 483,912.92              |                          | 483,912.92            | 0.00                           |
| Construction Contracts Retainage Payable          | 2150           | 848,488.33              |                          | 848,488.33            | 0.00                           |
| Due to Fiscal Agent                               | 2240           |                         |                          | 0.00                  | 0.00                           |
| Accrued Interest Payable                          | 2210           | 110,375.00              |                          | 110,375.00            | 0.00                           |
| Deposits Payable                                  | 2220           | 1,637,499.89            |                          | 1,637,499.89          | 0.00                           |
| Due to Other Agencies                             | 2230           |                         |                          | 0.00                  | 0.00                           |
| Sales Tax Payable                                 | 2260           |                         |                          | 0.00                  | 0.00                           |
| Deferred Revenue                                  | 2410           |                         |                          | 0.00                  | 0.00                           |
| Estimated Unpaid Claims                           | 2271           |                         |                          | 0.00                  | 0.00                           |
| Estimated Liability for Claims Adjustment         | 2272           |                         |                          | 0.00                  | 0.00                           |
| Estimated Liability for Arbitrage Rebate          | 2280           |                         |                          | 0.00                  | 0.00                           |
| Noncurrent Liabilities:                           |                |                         |                          |                       |                                |
| Portion Due Within One Year:                      |                |                         |                          |                       |                                |
| Section 1011 I 3, F.S., Notes Payable             | 2250           |                         |                          | 0.00                  | 0.00                           |
| Notes Payable                                     | 2310           |                         |                          | 0.00                  | 0.00                           |
| Obligations Under Capital Leases                  | 2315           |                         |                          | 0.00                  | 0.00                           |
| Bonds Payable                                     | 2320           | 430,000.00              |                          | 430,000.00            | 0.00                           |
| Liability for Compensated Absences                | 2330           | 1,458,099.58            |                          | 1,458,099.58          | 0.00                           |
| Certificates of Participation Payable             | 2340           |                         |                          | 0.00                  | 0.00                           |
| Estimated Liability for Long-Term Claims          | 2350           |                         |                          | 0.00                  | 0.00                           |
| Other Post-employment Benefits Obligation         | 2360           |                         |                          | 0.00                  | 0.00                           |
| Estimated PECO Advance Payable                    | 2370           |                         |                          | 0.00                  | 0.00                           |
| Estimated Liability for Arbitrage Rebate          | 2280           |                         |                          | 0.00                  | 0.00                           |
| Portion Due After One Year:                       |                |                         |                          |                       |                                |
| Notes Payable                                     | 2310           |                         |                          | 0.00                  | 0.00                           |
| Obligations Under Capital Leases                  | 2315           |                         |                          | 0.00                  | 0.00                           |
| Bonds Payable                                     | 2320           | 7,647,666.42            |                          | 7,647,666.42          | 0.00                           |
| Liability for Compensated Absences                | 2330           | 9,560,361.71            |                          | 9,560,361.71          | 0.00                           |
| Certificates of Participation Payable             | 2340           | 60,000,000.00           |                          | 60,000,000.00         | 0.00                           |
| Estimated Liability for Long-Term Claims          | 2350           | 1,117,189.06            |                          | 1,117,189.06          | 0.00                           |
| Other Post-employment Benefits Obligation         | 2360           | 1,406,968.00            |                          | 1,406,968.00          | 0.00                           |
| Estimated PECO Advance Payable                    | 2370           |                         |                          | 0.00                  | 0.00                           |
| Estimated Liability for Arbitrage Rebate          | 2280           |                         |                          | 0.00                  | 0.00                           |
| <b>Total Liabilities</b>                          |                | <b>88,160,104.98</b>    | <b>0.00</b>              | <b>88,160,104.98</b>  | <b>117.04</b>                  |
| <b>NET ASSETS</b>                                 |                |                         |                          |                       |                                |
| Invested in Capital Assets, Net of Related Debt   | 2770           | 391,021,934.56          |                          | 391,021,934.56        | 0.00                           |
| Restricted For:                                   |                |                         |                          |                       |                                |
| Categorical Carryover Programs                    | 2780           | 223,868.47              |                          | 223,868.47            | 0.00                           |
| Food Service                                      | 2780           | 1,517,510.95            |                          | 1,517,510.95          | 0.00                           |
| Debt Service                                      | 2780           | 8,385,426.42            |                          | 8,385,426.42          | 0.00                           |
| Capital Projects                                  | 2780           | 19,451,277.39           |                          | 19,451,277.39         | 0.00                           |
| Other Purposes                                    | 2780           | 6,946,279.81            |                          | 6,946,279.81          | 811,127.14                     |
| Unrestricted                                      | 2790           | 2,278,899.18            |                          | 2,278,899.18          | 28,613.86                      |
| <b>Total Net Assets</b>                           |                | <b>429,825,196.78</b>   | <b>0.00</b>              | <b>429,825,196.78</b> | <b>839,741.00</b>              |
| <b>Total Liabilities and Net Assets</b>           |                | <b>517,985,301.76</b>   | <b>0.00</b>              | <b>517,985,301.76</b> | <b>839,858.04</b>              |

The accompanying notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2012

| FUNCTIONS                                       | Account Number | Expenses              | Program Revenues     |                                    |                                  | Net (Expense) Revenue and Changes in Net Assets |                          |                         |                     |
|---|----------------|-----------------------|----------------------|------------------------------------|----------------------------------|---|--------------------------|-------------------------|---------------------|
|   |                |                       | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government                              |                          |                         | Component Units     |
|   |                |                       |                      |                                    |                                  | Governmental Activities                         | Business-type Activities | Total                   |                     |
| <i>Governmental Activities:</i>                 |                |                       |                      |                                    |                                  |   |                          |                         |                     |
| Instruction                                     | 5000           | 78,304,040.68         | 397,713.00           |                                    |                                  | (77,906,327.68)                                 |                          | (77,906,327.68)         |                     |
| Pupil Personnel Services                        | 6100           | 8,073,075.66          |                      |                                    |                                  | (8,073,075.66)                                  |                          | (8,073,075.66)          |                     |
| Instructional Media Services                    | 6200           | 1,793,508.54          |                      |                                    |                                  | (1,793,508.54)                                  |                          | (1,793,508.54)          |                     |
| Instruction and Curriculum Development Services | 6300           | 5,948,478.54          |                      |                                    |                                  | (5,948,478.54)                                  |                          | (5,948,478.54)          |                     |
| Instructional Staff Training Services           | 6400           | 2,694,995.98          |                      |                                    |                                  | (2,694,995.98)                                  |                          | (2,694,995.98)          |                     |
| Instructional-Related Technology                | 6500           | 604,753.94            |                      |                                    |                                  | (604,753.94)                                    |                          | (604,753.94)            |                     |
| Board   | 7100           | 780,327.72            |                      |                                    |                                  | (780,327.72)                                    |                          | (780,327.72)            |                     |
| General Administration                          | 7200           | 683,557.11            |                      |                                    |                                  | (683,557.11)                                    |                          | (683,557.11)            |                     |
| School Administration                           | 7300           | 8,281,694.78          |                      |                                    |                                  | (8,281,694.78)                                  |                          | (8,281,694.78)          |                     |
| Facilities Acquisition and Construction         | 7400           | 4,121,507.64          |                      |                                    |                                  | (4,121,507.64)                                  |                          | (4,121,507.64)          |                     |
| Fiscal Services                                 | 7500           | 989,029.29            |                      |                                    |                                  | (989,029.29)                                    |                          | (989,029.29)            |                     |
| Food Services                                   | 7600           | 8,285,637.09          | 2,373,758.45         | 6,177,564.23                       |                                  | 265,685.59                                      |                          | 265,685.59              |                     |
| Central Services                                | 7700           | 17,714,247.57         |                      |                                    |                                  | (17,714,247.57)                                 |                          | (17,714,247.57)         |                     |
| Pupil Transportation                            | 7800           | 6,175,093.86          | 496,089.22           |                                    |                                  | (5,679,004.64)                                  |                          | (5,679,004.64)          |                     |
| Operation of Plant                              | 7900           | 11,402,739.38         |                      |                                    |                                  | (11,402,739.38)                                 |                          | (11,402,739.38)         |                     |
| Maintenance of Plant                            | 8100           | 3,591,366.93          |                      |                                    |                                  | (3,591,366.93)                                  |                          | (3,591,366.93)          |                     |
| Administrative Technology Services              | 8200           | 1,283,385.42          |                      |                                    |                                  | (1,283,385.42)                                  |                          | (1,283,385.42)          |                     |
| Community Services                              | 9100           | 151,018.84            |                      |                                    |                                  | (151,018.84)                                    |                          | (151,018.84)            |                     |
| Interest on Long-term Debt                      | 9200           | 3,632,265.18          |                      |                                    | 573,659.18                       | (3,058,606.00)                                  |                          | (3,058,606.00)          |                     |
| Unallocated Depreciation/Amortization Expense*  |                | 13,352,069.37         |                      |                                    |                                  | (13,352,069.37)                                 |                          | (13,352,069.37)         |                     |
| <b>Total Governmental Activities</b>            |                | <b>177,862,793.52</b> | <b>3,267,560.67</b>  | <b>6,177,564.23</b>                | <b>573,659.18</b>                | <b>(167,844,009.44)</b>                         |                          | <b>(167,844,009.44)</b> |                     |
| <i>Business-type Activities:</i>                |                |                       |                      |                                    |                                  |   |                          |                         |                     |
| Self Insurance Consortium                       |                |                       |                      |                                    |                                  |   | 0.00                     | 0.00                    |                     |
| Daycare Operations                              |                |                       |                      |                                    |                                  |   | 0.00                     | 0.00                    |                     |
| Other Business-type Activity                    |                |                       |                      |                                    |                                  |   | 0.00                     | 0.00                    |                     |
| <b>Total Business-type Activities</b>           |                | <b>0.00</b>           | <b>0.00</b>          | <b>0.00</b>                        | <b>0.00</b>                      |   | <b>0.00</b>              | <b>0.00</b>             |                     |
| <b>Total Primary Government</b>                 |                | <b>177,862,793.52</b> | <b>3,267,560.67</b>  | <b>6,177,564.23</b>                | <b>573,659.18</b>                | <b>(167,844,009.44)</b>                         | <b>0.00</b>              | <b>(167,844,009.44)</b> |                     |
| <i>Component Units:</i>                         |                |                       |                      |                                    |                                  |   |                          |                         |                     |
| Major Component Unit Major Component Unit Name  |                | 0.00                  | 0.00                 | 0.00                               | 0.00                             |   |                          |                         | 0.00                |
| Major Component Unit Major Component Unit Name  |                | 0.00                  | 0.00                 | 0.00                               | 0.00                             |   |                          |                         | 0.00                |
| Total Nonmajor Component Units                  |                | 151,373.62            | 0.00                 | 0.00                               | 0.00                             |   |                          |                         | (151,373.62)        |
| <b>Total Component Units</b>                    |                | <b>151,373.62</b>     | <b>0.00</b>          | <b>0.00</b>                        | <b>0.00</b>                      |   |                          |                         | <b>(151,373.62)</b> |

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes  
Property Taxes, Levied for Debt Service  
Property Taxes, Levied for Capital Projects  
Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

**Total General Revenues, Special Items, Extraordinary Items, and Transfers**

**Change in Net Assets**

Net Assets - July 1, 2011

Net Assets - June 30, 2012

|                |                |                |
|----------------|----------------|----------------|
| 76,102,821.47  | 76,102,821.47  | 0.00           |
|                | 0.00           | 0.00           |
| 19,575,469.19  | 19,575,469.19  | 0.00           |
|                | 0.00           | 0.00           |
| 62,252,241.90  | 62,252,241.90  | 187,066.31     |
| 222,680.65     | 222,680.65     | 127.41         |
| 2,739,012.29   | 2,739,012.29   | 0.00           |
|                | 0.00           | 0.00           |
|                | 0.00           | 0.00           |
|                | 0.00           | 0.00           |
| 160,892,225.50 | 160,892,225.50 | 187,193.72     |
| (6,951,783.94) | 0.00           | (6,951,783.94) |
| 436,776,980.72 |                | 803,920.90     |
| 429,825,196.78 | 0.00           | 839,741.00     |

\*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The accompanying notes to financial statements are an integral part of this statement  
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DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2012

|  | Account<br>Number | General<br>100       | Miscellaneous<br>Special<br>Revenue<br>490 | Other<br>Debt<br>Service<br>290 | Capital Improvement<br>Section 1011.71(2)<br>F.S.<br>370 | Other<br>Governmental<br>Funds |
|--|-------------------|----------------------|--|---------------------------------|--|--------------------------------|
| <b>ASSETS</b>                                      |                   |                      |  |                                 |  |                                |
| Cash and Cash Equivalents                          | 1110              | 1,641,924.08         | 0.00                                       | 8,407,229.70                    | 94,920.19  | 1,550.00                       |
| Investments  | 1160              | 5,390,771.20         | 7,502,091.28                               | 0.00                            | 19,684,563.61  | 6,382,724.46                   |
| Taxes Receivable, Net                              | 1120              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Accounts Receivable, Net                           | 1130              | 6,741.30             | 0.00                                       | 0.00                            | 0.00   | 681.42                         |
| Interest Receivable                                | 1170              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Due from Reinsurer                                 | 1180              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Deposits Receivable                                | 1210              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| <i>Due From Other Funds:</i>                       |                   |                      |  |                                 |  |                                |
| Budgetary Funds                                    | 1141              | 300,146.37           | 0.00                                       | 0.00                            | 93,000.00  | 0.00                           |
| Internal Funds                                     | 1142              | 36,659.54            | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Due from Other Agencies                            | 1220              | 3,057,573.65         | 0.00                                       | 0.00                            | 794,361.38   | 512,282.95                     |
| Inventory  | 1150              | 1,266,445.03         | 0.00                                       | 0.00                            | 0.00   | 330,453.92                     |
| Prepaid Items                                      | 1230              | 57,961.28            | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| <i>Restricted Assets</i>                           |                   |                      |  |                                 |  |                                |
| Cash with Fiscal/Service Agent                     | 1114              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| <b>Total Assets</b>                                |                   | <b>11,758,222.45</b> | <b>7,502,091.28</b>                        | <b>8,407,229.70</b>             | <b>20,666,845.18</b>                                     | <b>7,227,692.78</b>            |
| <b>LIABILITIES AND FUND BALANCES</b>               |                   |                      |  |                                 |  |                                |
| <b>LIABILITIES</b>                                 |                   |                      |  |                                 |  |                                |
| Salaries, Benefits and Payroll Taxes Payable       | 2110              | 1,087,386.77         | 3,270.86                                   | 0.00                            | 5,139.54   | 68,212.49                      |
| Payroll Deductions and Withholdings                | 2170              | 523,859.34           | 1,603.12                                   | 0.00                            | 10,814.43  | 84,200.32                      |
| Accounts Payable                                   | 2120              | 1,401,965.71         | 103,460.58                                 | 0.00                            | 0.00   | 91,641.41                      |
| Judgments Payable                                  | 2130              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Construction Contracts Payable                     | 2140              | 0.00                 | 0.00                                       | 0.00                            | 303,849.26   | 180,063.66                     |
| Construction Contracts Payable-Retained Percentage | 2150              | 0.00                 | 447,476.91                                 | 0.00                            | 169,584.64   | 231,426.78                     |
| Matured Bonds Payable                              | 2180              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Matured Interest Payable                           | 2190              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Due to Fiscal Agent                                | 2240              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Sales Tax Payable                                  | 2260              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 28.09                          |
| Accrued Interest Payable                           | 2210              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Deposits Payable                                   | 2220              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 79,012.94                      |
| Due to Other Agencies                              | 2230              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Section 1011.13 Notes Payable                      | 2250              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| <i>Due to Other Funds:</i>                         |                   |                      |  |                                 |  |                                |
| Budgetary Funds                                    | 2161              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 330,730.79                     |
| Internal Funds                                     | 2162              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| <i>Deferred Revenue:</i>                           |                   |                      |  |                                 |  |                                |
| Unearned Revenue                                   | 2410              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Unavailable Revenue                                | 2410              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| <b>Total Liabilities</b>                           |                   | <b>3,013,211.82</b>  | <b>555,811.47</b>                          | <b>0.00</b>                     | <b>489,387.87</b>  | <b>1,065,424.39</b>            |
| <b>FUND BALANCES</b>                               |                   |                      |  |                                 |  |                                |
| <i>Nonspendable:</i>                               |                   |                      |  |                                 |  |                                |
| Inventory  | 2711              | 1,266,445.03         | 0.00                                       | 0.00                            | 0.00   | 330,453.92                     |
| Prepaid Amounts                                    | 2712              | 57,961.28            | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Permanent Fund Principal                           | 2713              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Other Not in Spendable Form                        | 2719              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| <i>Total Nonspendable Fund Balance</i>             | 2710              | <b>1,324,406.31</b>  | <b>0.00</b>                                | <b>0.00</b>                     | <b>0.00</b>  | <b>330,453.92</b>              |
| <i>Restricted for:</i>                             |                   |                      |  |                                 |  |                                |
| Economic Stabilization                             | 2721              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Federal Required Carryover Programs                | 2722              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| State Required Carryover Programs                  | 2723              | 223,868.47           | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Local Sales Tax and Other Tax Levy                 | 2724              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Debt Service                                       | 2725              | 0.00                 | 0.00                                       | 8,407,229.70                    | 0.00   | 88,571.72                      |
| Capital Projects                                   | 2726              | 0.00                 | 0.00                                       | 0.00                            | 20,177,457.31  | 4,556,185.72                   |
| Restricted for                                     | 2729              | 0.00                 | 6,946,279.81                               | 0.00                            | 0.00   | 0.00                           |
| <i>Total Restricted Fund Balance</i>               | 2720              | <b>223,868.47</b>    | <b>6,946,279.81</b>                        | <b>8,407,229.70</b>             | <b>20,177,457.31</b>                                     | <b>5,831,814.47</b>            |
| <i>Committed to:</i>                               |                   |                      |  |                                 |  |                                |
| Economic Stabilization                             | 2731              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Contractual Agreements                             | 2732              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Committed for                                      | 2739              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| <i>Total Committed Fund Balance</i>                | 2730              | <b>0.00</b>          | <b>0.00</b>                                | <b>0.00</b>                     | <b>0.00</b>  | <b>0.00</b>                    |
| <i>Assigned to:</i>                                |                   |                      |  |                                 |  |                                |
| Special Revenue                                    | 2741              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Debt Service                                       | 2742              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Capital Projects                                   | 2743              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Permanent Funds                                    | 2744              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| Assigned for                                       | 2749              | 0.00                 | 0.00                                       | 0.00                            | 0.00   | 0.00                           |
| <i>Total Assigned Fund Balance</i>                 | 2740              | <b>1,157,715.00</b>  | <b>0.00</b>                                | <b>0.00</b>                     | <b>0.00</b>  | <b>0.00</b>                    |
| <i>Total Unassigned Fund Balance</i>               | 2750              | <b>6,039,020.85</b>  | <b>0.00</b>                                | <b>0.00</b>                     | <b>0.00</b>  | <b>0.00</b>                    |
| <b>Total Fund Balances</b>                         | 2700              | <b>8,745,010.63</b>  | <b>6,946,279.81</b>                        | <b>8,407,229.70</b>             | <b>20,177,457.31</b>                                     | <b>6,162,268.39</b>            |
| <b>Total Liabilities and Fund Balances</b>         |                   | <b>11,758,222.45</b> | <b>7,502,091.28</b>                        | <b>8,407,229.70</b>             | <b>20,666,845.18</b>                                     | <b>7,227,692.78</b>            |

The accompanying notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2012

|  | Account<br>Number | Total<br>Governmental<br>Funds |
|--|-------------------|--------------------------------|
| <b>ASSETS</b>                                      |                   |                                |
| Cash and Cash Equivalents                          | 1110              | 10,145,623.97                  |
| Investments  | 1160              | 38,960,150.55                  |
| Taxes Receivable, Net                              | 1120              | 0.00                           |
| Accounts Receivable, Net                           | 1130              | 7,422.72                       |
| Interest Receivable                                | 1170              | 0.00                           |
| Due from Reinsurer                                 | 1180              | 0.00                           |
| Deposits Receivable                                | 1210              | 0.00                           |
| Due From Other Funds:                              |                   |                                |
| Budgetary Funds                                    | 1141              | 393,146.37                     |
| Internal Funds                                     | 1142              | 36,659.54                      |
| Due from Other Agencies                            | 1220              | 4,434,344.36                   |
| Inventory  | 1150              | 1,596,898.95                   |
| Prepaid Items                                      | 1230              | 57,961.28                      |
| Restricted Assets                                  |                   |                                |
| Cash with Fiscal/Service Agent                     | 1114              | 0.00                           |
| <b>Total Assets</b>                                |                   | <b>55,632,207.74</b>           |
| <b>LIABILITIES AND FUND BALANCES</b>               |                   |                                |
| <b>LIABILITIES</b>                                 |                   |                                |
| Salaries, Benefits and Payroll Taxes Payable       | 2110              | 1,165,523.30                   |
| Payroll Deductions and Withholdings                | 2170              | 623,363.47                     |
| Accounts Payable                                   | 2120              | 1,600,486.57                   |
| Judgments Payable                                  | 2130              | 0.00                           |
| Construction Contracts Payable                     | 2140              | 483,912.92                     |
| Construction Contracts Payable-Retained Percentage | 2150              | 848,488.33                     |
| Matured Bonds Payable                              | 2180              | 0.00                           |
| Matured Interest Payable                           | 2190              | 0.00                           |
| Due to Fiscal Agent                                | 2240              | 0.00                           |
| Sales Tax Payable                                  | 2260              | 28.00                          |
| Accrued Interest Payable                           | 2210              | 0.00                           |
| Deposits Payable                                   | 2220              | 79,012.94                      |
| Due to Other Agencies                              | 2230              | 0.00                           |
| Section 1011.13 Notes Payable                      | 2250              | 0.00                           |
| Due to Other Funds:                                |                   |                                |
| Budgetary Funds                                    | 2161              | 393,146.37                     |
| Internal Funds                                     | 2162              | 0.00                           |
| Deferred Revenue:                                  |                   |                                |
| Unearned Revenue                                   | 2410              | 0.00                           |
| Unavailable Revenue                                | 2410              | 0.00                           |
| <b>Total Liabilities</b>                           |                   | <b>5,193,961.90</b>            |
| <b>FUND BALANCES</b>                               |                   |                                |
| Nonspendable:                                      |                   |                                |
| Inventory  | 2711              | 1,596,898.95                   |
| Prepaid Amounts                                    | 2712              | 57,961.28                      |
| Permanent Fund Principal                           | 2713              | 0.00                           |
| Other Not in Spendable Form                        | 2719              | 0.00                           |
| <b>Total Nonspendable Fund Balance</b>             | <b>2710</b>       | <b>1,654,860.23</b>            |
| Restricted for:                                    |                   |                                |
| Economic Stabilization                             | 2721              | 0.00                           |
| Federal Required Carryover Programs                | 2722              | 0.00                           |
| State Required Carryover Programs                  | 2723              | 223,868.47                     |
| Local Sales Tax and Other Tax Levy                 | 2724              | 0.00                           |
| Debt Service                                       | 2725              | 8,495,801.42                   |
| Capital Projects                                   | 2726              | 24,733,643.03                  |
| Restricted for                                     | 2729              | 6,946,279.81                   |
| Restricted for                                     | 2729              | 1,187,057.03                   |
| <b>Total Restricted Fund Balance</b>               | <b>2720</b>       | <b>41,586,649.76</b>           |
| Committed to:                                      |                   |                                |
| Economic Stabilization                             | 2731              | 0.00                           |
| Contractual Agreements                             | 2732              | 0.00                           |
| Committed for                                      | 2739              | 0.00                           |
| Committed for                                      | 2739              | 0.00                           |
| <b>Total Committed Fund Balance</b>                | <b>2730</b>       | <b>0.00</b>                    |
| Assigned to:                                       |                   |                                |
| Special Revenue                                    | 2741              | 0.00                           |
| Debt Service                                       | 2742              | 0.00                           |
| Capital Projects                                   | 2743              | 0.00                           |
| Permanent Funds                                    | 2744              | 0.00                           |
| Assigned for                                       | 2749              | 0.00                           |
| Assigned for                                       | 2749              | 1,157,715.00                   |
| <b>Total Assigned Fund Balance</b>                 | <b>2740</b>       | <b>1,157,715.00</b>            |
| <b>Total Unassigned Fund Balance</b>               | <b>2750</b>       | <b>6,039,020.85</b>            |
| <b>Total Fund Balances</b>                         | <b>2700</b>       | <b>50,438,245.84</b>           |
| <b>Total Liabilities and Fund Balances</b>         |                   | <b>55,632,207.74</b>           |

The accompanying notes to financial statements are an integral part of this statement.  
ESE 145

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS**  
**For the Fiscal Year Ended June 30, 2012**

|   |                                       |
|---|---------------------------------------|
| <b>Total Fund Balances - Governmental Funds</b>   | <b>\$50,438,245.84</b>                |
| Amounts reported for <i>governmental activities</i> in the statement of net assets are different because:   |                                       |
| Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.  | 453,807,204.86                        |
| Debt issuance costs and underwriters' discounts are not expensed in the government-wide financial statements, but are recorded as deferred charges and amortized over the life of the debt.   | 10,030.48                             |
| Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. | 6,183,186.31                          |
| Interest on long-term debt is accrued as a liability in the government-wide statements, but is not recognized in the government funds until due. This amount is the amount of accrued interest payable at fiscal year-end.  | (110,375.00)                          |
| Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.  | <u>(80,501,643.95)</u>                |
| <b>Total Net Assets - Governmental Activities</b>   | <b><u><u>\$429,826,648.54</u></u></b> |

The accompanying notes to financial statements are an integral part of this statement.

ESE 145

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2012

|  | Account Number | General 100     | Miscellaneous Special Revenue 490 | Other Debt Service 290 | Capital Improvement Section 1011.71(2) F S 370 | Other Governmental Funds |
|--|----------------|-----------------|-----------------------------------|------------------------|--|--------------------------|
| <b>REVENUES</b>  |                |                 |                                   |                        |  |                          |
| Federal Direct   | 3100           | 176,188.93      | 0.00                              | 3,174,000.00           | 0.00   | 2,130,371.13             |
| Federal Through State and Local                                  | 3200           | 962,153.80      | 0.00                              | 0.00                   | 0.00   | 14,983,890.92            |
| State Sources  | 3300           | 28,831,603.02   | 0.00                              | 0.00                   | 0.00   | 798,299.87               |
| <i>Local Sources:</i>  |                |                 |                                   |                        |  |                          |
| Property Taxes Levied for Operational Purposes                   | 3411           | 76,102,821.47   | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| Property Taxes Levied for Debt Service                           | 3412           | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| Property Taxes Levied for Capital Projects                       | 3413           | 0.00            | 0.00                              | 0.00                   | 19,575,469.19                                  | 0.00                     |
| Local Sales Taxes  | 3418           | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| Charges for Service - Food Service                               | 345X           | 0.00            | 0.00                              | 0.00                   | 0.00   | 2,373,758.45             |
| Impact Fees  | 3496           | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| Other Local Revenue  |                | 3,787,855.55    | 20,642.54                         | 52,065.57              | 103,633.76                                     | (55,128.39)              |
| Total Local Sources  | 3400           | 79,890,677.02   | 20,642.54                         | 52,065.57              | 19,679,102.95                                  | 2,318,630.06             |
| <b>Total Revenues</b>  |                | 109,860,622.77  | 20,642.54                         | 3,226,065.57           | 19,679,102.95                                  | 20,231,191.98            |
| <b>EXPENDITURES</b>  |                |                 |                                   |                        |  |                          |
| <i>Current:</i>  |                |                 |                                   |                        |  |                          |
| Instruction  | 5000           | 73,300,612.10   | 0.00                              | 0.00                   | 0.00   | 5,333,880.32             |
| Pupil Personnel Services   | 6100           | 7,432,631.10    | 0.00                              | 0.00                   | 0.00   | 803,993.61               |
| Instructional Media Services                                     | 6200           | 1,579,553.57    | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| Instruction and Curriculum Development Services                  | 6300           | 3,178,928.91    | 0.00                              | 0.00                   | 0.00   | 2,649,253.33             |
| Instructional Staff Training Services                            | 6400           | 1,166,658.83    | 0.00                              | 0.00                   | 0.00   | 1,448,408.10             |
| Instructional-Related Technology                                 | 6500           | 593,152.20      | 0.00                              | 0.00                   | 0.00   | 93,964.17                |
| Board  | 7100           | 778,457.83      | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| General Administration   | 7200           | 316,031.38      | 0.00                              | 0.00                   | 0.00   | 356,740.19               |
| School Administration  | 7300           | 8,167,248.68    | 0.00                              | 0.00                   | 0.00   | 153,931.12               |
| Facilities Acquisition and Construction                          | 7410           | 0.00            | 6,543,970.54                      | 0.00                   | 0.00   | 102,453.69               |
| Fiscal Services  | 7500           | 1,015,552.08    | 35,728.88                         | 0.00                   | 0.00   | 26,489.71                |
| Food Services  | 7600           | 0.00            | 0.00                              | 0.00                   | 0.00   | 8,303,242.22             |
| Central Services   | 7700           | 2,325,980.14    | 200,818.53                        | 0.00                   | 0.00   | 0.00                     |
| Pupil Transportation Services                                    | 7800           | 6,178,124.28    | 0.00                              | 0.00                   | 0.00   | 10,296.63                |
| Operation of Plant   | 7900           | 11,409,220.10   | 0.00                              | 0.00                   | 0.00   | 72,084.50                |
| Maintenance of Plant   | 8100           | 3,603,020.16    | 0.00                              | 0.00                   | 0.00   | 406.45                   |
| Administrative Technology Services                               | 8200           | 1,316,247.59    | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| Community Services   | 9100           | 149,967.03      | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| <i>Debt Service: (Function 9200)</i>                             |                |                 |                                   |                        |  |                          |
| Retirement of Principal  | 710            | 0.00            | 0.00                              | 0.00                   | 0.00   | 415,000.00               |
| Interest   | 720            | 69,470.06       | 0.00                              | 3,420,000.00           | 0.00   | 168,500.06               |
| Dues, Fees and Issuance Costs                                    | 730            | 0.00            | 0.00                              | 700.00                 | 0.00   | 334.18                   |
| Miscellaneous Expenditures                                       | 790            | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| <i>Capital Outlay:</i>   |                |                 |                                   |                        |  |                          |
| Facilities Acquisition and Construction                          | 7420           | 0.00            | 0.00                              | 0.00                   | 12,401,151.39                                  | 14,906,199.46            |
| Other Capital Outlay   | 9300           | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| <b>Total Expenditures</b>  |                | 122,580,856.04  | 6,780,517.95                      | 3,420,700.00           | 12,401,151.39                                  | 33,945,177.68            |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b> |                | (12,720,233.27) | (6,759,875.41)                    | (194,634.43)           | 7,277,951.56                                   | (13,713,985.70)          |
| <b>OTHER FINANCING SOURCES (USES)</b>                            |                |                 |                                   |                        |  |                          |
| Long-Term Bonds Issued   | 3710           | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| Premium on Sale of Bonds   | 3791           | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| Discount on Sale of Bonds (Function 9299)                        | 891            | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| Refunding Bonds Issued   | 3715           | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| Premium on Refunding Bonds                                       | 3792           | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| Discount on Refunding Bonds (Function 9299)                      | 892            | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| Certificates of Participation Issued                             | 3750           | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| Premium on Certificates of Participation                         | 3793           | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| Discount on Certificates of Participation (Function 9299)        | 893            | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| Loans Incurred   | 3720           | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| Proceeds from the Sale of Capital Assets                         | 3730           | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| Loss Recoveries  | 3740           | 117,242.58      | (84,968.09)                       | 0.00                   | 0.00   | 0.00                     |
| Proceeds of Forward Supply Contract                              | 3760           | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| Special Facilities Construction Advances                         | 3770           | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| Payments to Refunded Bond Escrow Agent (Function 9299)           | 760            | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| Transfers In   | 3600           | 4,800,000.00    | 0.00                              | 4,018,820.40           | 0.00   | 0.00                     |
| Transfers Out  | 9700           | 0.00            | 0.00                              | 0.00                   | (8,818,820.40)                                 | 0.00                     |
| <b>Total Other Financing Sources (Uses)</b>                      |                | 4,917,242.58    | (84,968.09)                       | 4,018,820.40           | (8,818,820.40)                                 | 0.00                     |
| <b>SPECIAL ITEMS</b>   |                | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| <b>EXTRAORDINARY ITEMS</b>                                       |                | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| <b>Net Change in Fund Balances</b>                               |                | (7,802,990.69)  | (6,844,843.50)                    | 3,824,185.97           | (1,540,868.84)                                 | (13,713,985.70)          |
| Fund Balances, July 1, 2011                                      | 2800           | 16,548,001.32   | 13,791,123.31                     | 4,583,043.73           | 21,718,326.15                                  | 19,876,254.09            |
| Adjustment to Fund Balances                                      | 2891           | 0.00            | 0.00                              | 0.00                   | 0.00   | 0.00                     |
| Fund Balances, June 30, 2012                                     | 2700           | 8,745,010.63    | 6,946,279.81                      | 8,407,229.70           | 20,177,457.31                                  | 6,162,268.39             |

The accompanying notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FI  
GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2012

|  | Account<br>Number | Total<br>Governmental<br>Funds |
|--|-------------------|--------------------------------|
| <b>REVENUES</b>  |                   |                                |
| Federal Direct   | 3100              | 5,480,560.06                   |
| Federal Through State and Local                                  | 3200              | 16,537,334.96                  |
| State Sources  | 3300              | 29,629,902.89                  |
| <i>Local Sources:</i>  |                   |                                |
| Property Taxes Levied for Operational Purposes                   | 3411              | 76,102,821.47                  |
| Property Taxes Levied for Debt Service                           | 3412              | 0.00                           |
| Property Taxes Levied for Capital Projects                       | 3413              | 19,575,469.19                  |
| Local Sales Taxes  | 3418              | 0.00                           |
| Charges for Service - Food Service                               | 345X              | 2,373,758.45                   |
| Impact Fees  | 3496              | 0.00                           |
| Other Local Revenue  |                   | 3,909,069.03                   |
| Total Local Sources  | 3400              | 101,961,118.14                 |
| <b>Total Revenues</b>  |                   | 153,608,916.05                 |
| <b>EXPENDITURES</b>  |                   |                                |
| <i>Current:</i>  |                   |                                |
| Instruction  | 5000              | 78,882,813.12                  |
| Pupil Personnel Services   | 6100              | 8,236,624.71                   |
| Instructional Media Services                                     | 6200              | 1,579,553.57                   |
| Instruction and Curriculum Development Services                  | 6300              | 6,052,923.41                   |
| Instructional Staff Training Services                            | 6400              | 2,704,035.22                   |
| Instructional-Related Technology                                 | 6500              | 700,916.11                     |
| Board  | 7100              | 778,457.83                     |
| General Administration   | 7200              | 687,006.91                     |
| School Administration  | 7300              | 8,321,179.80                   |
| Facilities Acquisition and Construction                          | 7410              | 6,647,649.23                   |
| Fiscal Services  | 7500              | 1,077,770.67                   |
| Food Services  | 7600              | 8,303,242.22                   |
| Central Services   | 7700              | 2,526,798.67                   |
| Pupil Transportation Services                                    | 7800              | 6,188,420.91                   |
| Operation of Plant   | 7900              | 11,481,304.60                  |
| Maintenance of Plant   | 8100              | 3,603,426.61                   |
| Administrative Technology Services                               | 8200              | 1,316,247.59                   |
| Community Services   | 9100              | 149,967.03                     |
| <i>Debt Service: (Function 9200)</i>                             |                   |                                |
| Retirement of Principal  | 710               | 415,000.00                     |
| Interest   | 720               | 3,657,970.06                   |
| Dues, Fees and Issuance Costs                                    | 730               | 1,034.18                       |
| Miscellaneous Expenditures                                       | 790               | 0.00                           |
| <i>Capital Outlay:</i>   |                   |                                |
| Facilities Acquisition and Construction                          | 7420              | 26,407,350.85                  |
| Other Capital Outlay   | 9300              | 0.00                           |
| <b>Total Expenditures</b>  |                   | 179,719,693.30                 |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b> |                   | (26,110,777.25)                |
| <b>OTHER FINANCING SOURCES (USES)</b>                            |                   |                                |
| Long-Term Bonds Issued   | 3710              | 0.00                           |
| Premium on Sale of Bonds   | 3791              | 0.00                           |
| Discount on Sale of Bonds (Function 9299)                        | 891               | 0.00                           |
| Refunding Bonds Issued   | 3715              | 0.00                           |
| Premium on Refunding Bonds                                       | 3792              | 0.00                           |
| Discount on Refunding Bonds (Function 9299)                      | 892               | 0.00                           |
| Certificates of Participation Issued                             | 3750              | 0.00                           |
| Premium on Certificates of Participation                         | 3793              | 0.00                           |
| Discount on Certificates of Participation (Function 9299)        | 893               | 0.00                           |
| Loans Incurred   | 3720              | 0.00                           |
| Proceeds from the Sale of Capital Assets                         | 3730              | 0.00                           |
| Loss Recoveries  | 3740              | 32,274.49                      |
| Proceeds of Forward Supply Contract                              | 3760              | 0.00                           |
| Special Facilities Construction Advances                         | 3770              | 0.00                           |
| Payments to Refunded Bond Escrow Agent (Function 9299)           | 760               | 0.00                           |
| Transfers In   | 3600              | 8,818,820.40                   |
| Transfers Out  | 9700              | (8,818,820.40)                 |
| <b>Total Other Financing Sources (Uses)</b>                      |                   | 32,274.49                      |
| <b>SPECIAL ITEMS</b>   |                   | 0.00                           |
| <b>EXTRAORDINARY ITEMS</b>                                       |                   | 0.00                           |
| <b>Net Change in Fund Balances</b>                               |                   | (26,078,502.76)                |
| Fund Balances, July 1, 2011                                      | 2800              | 76,516,748.60                  |
| Adjustment to Fund Balances                                      | 2891              | 0.00                           |
| Fund Balances, June 30, 2012                                     | 2700              | 50,438,245.84                  |

The accompanying notes to financial statements are an integral part of this statement.  
ESE 145

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE**  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2012**

**Net Change in Fund Balances - Governmental Funds** (\$26,078,502.76)

Amounts reported for *governmental activities* in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of capital outlays in excess of depreciation expense in the current period. 15,849,637.74

The statement of activities reflects only the gain/loss on the sale of assets, whereas the governmental funds include all proceeds from these sales. Thus, the change in net assets differs from the change in fund balances by the cost of assets sold. (155,768.21)

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 415,000.00

Premiums and debt issuance costs are reported in the governmental funds in the year debt is issued, but are deferred and amortized over the life of the debt in the government-wide statements. 18,815.82

Interest on long-term debt is recognized as an expenditure in the governmental funds when due, but is recognized as interest accrued in the statement of activities. This is the net change in accrued interest in the current period. 9,375.00

In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year, while in the governmental funds expenditures are recognized based on the amounts actually paid for compensated absences. This is the net amount of compensated absences used in excess of the amount earned in the current period. 1,016,295.62

Other postemployment benefits costs are recorded in the statement of activities under the full accrual basis of accounting, but are not recorded in the governmental funds until paid. This is the net increase in the other postemployment benefits liability for the current fiscal year. (169,227.00)

Internal service funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The net revenue of internal service funds is reported with governmental activities. 2,144,041.61

**Change in Net Assets of Governmental Activities** (6,950,332.18)

The accompanying notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
**June 30, 2012**

|   | Account Number | Governmental Activities - Internal Service Funds |
|---|----------------|--|
| <b>ASSETS</b>                                     |                |  |
| <i>Current Assets:</i>                            |                |  |
| Cash and Cash Equivalents                         | 1110           | 8,308,612.96                                     |
| Investments                                       | 1160           | 620,233.09                                       |
| Accounts Receivable, Net                          | 1130           | 0.00   |
| Interest Receivable                               | 1170           | 0.00   |
| Due from Reinsurer                                | 1180           | 0.00   |
| Deposits Receivable                               | 1210           | 0.00   |
| Due from Other Funds-Budgetary                    | 1141           | 0.00   |
| Due from Other Agencies                           | 1220           | 159.00   |
| Inventory   | 1150           | 0.00   |
| Prepaid Items                                     | 1230           | 0.00   |
| Total Current Assets                              |                | 8,929,005.05                                     |
| <i>Noncurrent Assets:</i>                         |                |  |
| Restricted Cash and Cash Equivalents              |                | 0.00   |
| Other Post-employment Benefits Obligation (asset) | 1410           | 0.00   |
| <i>Capital Assets:</i>                            |                |  |
| Land  | 1310           | 0.00   |
| Land Improvements - Nondepreciable                | 1315           | 0.00   |
| Construction in Progress                          | 1360           | 0.00   |
| Improvements Other Than Buildings                 | 1320           | 0.00   |
| Accumulated Depreciation                          | 1329           | 0.00   |
| Buildings and Fixed Equipment                     | 1330           | 0.00   |
| Accumulated Depreciation                          | 1339           | 0.00   |
| Furniture, Fixtures and Equipment                 | 1340           | 0.00   |
| Accumulated Depreciation                          | 1349           | 0.00   |
| Motor Vehicles                                    | 1350           | 0.00   |
| Accumulated Depreciation                          | 1359           | 0.00   |
| Property Under Capital Leases                     | 1370           | 0.00   |
| Accumulated Depreciation                          | 1379           | 0.00   |
| Computer Software                                 | 1382           | 0.00   |
| Accumulated Amortization                          | 1389           | 0.00   |
| Total Capital Assets net of Accum. Dep'n          |                | 0.00   |
| Total Noncurrent Assets                           |                | 0.00   |
| <b>Total Assets</b>                               |                | <b>8,929,005.05</b>                              |
| <b>LIABILITIES</b>                                |                |  |
| <i>Current Liabilities:</i>                       |                |  |
| Salaries, Benefits and Payroll Taxes Payable      | 2110           | 4,913.39   |
| Payroll Deductions and Withholdings               | 2170           | 9,080.29   |
| Accounts Payable                                  | 2120           | 56,158.05  |
| Judgments Payable                                 | 2130           | 0.00   |
| Sales Tax Payable                                 | 2260           | 0.00   |
| Accrued Interest Payable                          | 2210           | 0.00   |
| Deposits Payable                                  | 2220           | 1,558,486.95                                     |
| Due to Other Funds-Budgetary                      | 2161           | 0.00   |
| Due to Other Agencies                             | 2230           | 0.00   |
| Deferred Revenue                                  | 2410           | 0.00   |
| Estimated Unpaid Claims                           | 2271           | 1,117,180.06                                     |
| Estimated Liability for Claims Adjustment Expense | 2272           | 0.00   |
| Obligations Under Capital Leases                  | 2315           | 0.00   |
| Liability for Compensated Absences                | 2330           | 0.00   |
| Estimated Liability for Long-Term Claims          | 2350           | 0.00   |
| Other Post-employment Benefits Obligation         | 2360           | 0.00   |
| Total Current Liabilities                         |                | 2,745,818.74                                     |
| <i>Noncurrent Liabilities:</i>                    |                |  |
| Liabilities Payable from Restricted Assets:       |                |  |
| Deposits Payable                                  | 2220           | 0.00   |
| <i>Other Noncurrent Liabilities:</i>              |                |  |
| Obligations Under Capital Leases                  | 2315           | 0.00   |
| Liability for Compensated Absences                | 2330           | 0.00   |
| Estimated Liability for Long-Term Claims          | 2350           | 0.00   |
| Other Post-employment Benefits Obligation         | 2360           | 0.00   |
| Total Noncurrent Liabilities                      |                | 0.00   |
| <b>Total Liabilities</b>                          |                | <b>2,745,818.74</b>                              |
| <b>NET ASSETS</b>                                 |                |  |
| Invested in Capital Assets, Net of Related Debt   | 2770           | 0.00   |
| Restricted for                                    | 2780           | 0.00   |
| Unrestricted                                      | 2790           | 6,183,186.31                                     |
| <b>Total Net Assets</b>                           |                | <b>6,183,186.31</b>                              |
| <b>Total Liabilities and Net Assets</b>           |                | <b>8,929,005.05</b>                              |

The accompanying notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
**For the Fiscal Year Ended June 30, 2012**

|   | Account<br>Number | Governmental<br>Activities -<br>Internal Service<br>Funds |
|---|-------------------|---|
| <b>OPERATING REVENUES</b>                       |                   |   |
| Charges for Services                            | 3481              | 245,450.00  |
| Charges for Sales                               | 3482              | 16,706.29   |
| Premium Revenue                                 | 3484              | 19,233,506.36   |
| Other Operating Revenues                        | 3489              | 0.00  |
| <b>Total Operating Revenues</b>                 |                   | <b>19,495,662.65</b>                                      |
| <b>OPERATING EXPENSES</b>                       |                   |   |
| Salaries  | 100               | 281,384.73  |
| Employee Benefits                               | 200               | 86,699.88   |
| Purchased Services                              | 300               | 3,686,279.67  |
| Energy Services                                 | 400               | 6,016.42  |
| Materials and Supplies                          | 500               | 17,245.96   |
| Capital Outlay                                  | 600               | 268.97  |
| Other Expenses                                  | 700               | 13,278,709.47   |
| Depreciation                                    | 780               | 0.00  |
| <b>Total Operating Expenses</b>                 |                   | <b>17,356,605.10</b>                                      |
| <b>Operating Income (Loss)</b>                  |                   | <b>2,139,057.55</b>                                       |
| <b>NONOPERATING REVENUES (EXPENSES)</b>         |                   |   |
| Interest Revenue                                | 3430              | 4,984.06  |
| Gifts, Grants and Bequests                      | 3440              | 0.00  |
| Miscellaneous Local Sources                     | 3495              | 0.00  |
| Loss Recoveries                                 | 3740              | 0.00  |
| Gain on Disposition of Assets                   | 3780              | 0.00  |
| Interest Expense                                | 720               | 0.00  |
| Miscellaneous Expense                           | 790               | 0.00  |
| Loss on Disposition of Assets                   | 810               | 0.00  |
| <b>Total Nonoperating Revenues (Expenses)</b>   |                   | <b>4,984.06</b>   |
| <b>Income (Loss) Before Operating Transfers</b> |                   | <b>2,144,041.61</b>                                       |
| Transfers In                                    | 3600              | 0.00  |
| Transfers Out                                   | 9700              | 0.00  |
| <b>SPECIAL ITEMS</b>                            |                   | <b>0.00</b>   |
| <b>EXTRAORDINARY ITEMS</b>                      |                   | <b>0.00</b>   |
| <b>Change In Net Assets</b>                     |                   | <b>2,144,041.61</b>                                       |
| Net Assets - July 1, 2011                       | 2880              | 4,039,144.70  |
| Adjustment to Net Assets                        | 2896              | 0.00  |
| Net Assets - June 30, 2012                      | 2780              | 6,183,186.31  |

The accompanying notes to financial statements are an integral part of this statement.

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Fiscal Year Ended June 30, 2012**

|  | Governmental<br>Activities -<br>Internal Service<br>Funds |
|--|---|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |   |
| Receipts from customers and users  | 19,501,391.32   |
| Receipts from interfund services provided  | 0.00  |
| Payments to suppliers  | (17,107,553.04)   |
| Payments to employees  | (369,327.53)  |
| Payments for interfund services used   | 0.00  |
| Other receipts (payments)  | 0.00  |
| <b>Net cash provided (used) by operating activities</b>  | <b>2,024,510.75</b>                                       |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>   |   |
| Subsidies from operating grants  | 0.00  |
| Transfers from other funds   | 0.00  |
| Transfers to other funds   | 0.00  |
| <b>Net cash provided (used) by noncapital financing activities</b>   | <b>0.00</b>   |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>  |   |
| Proceeds from capital debt   | 0.00  |
| Capital contributions  | 0.00  |
| Proceeds from disposition of capital assets  | 0.00  |
| Acquisition and construction of capital assets   | 0.00  |
| Principal paid on capital debt   | 0.00  |
| Interest paid on capital debt  | 0.00  |
| <b>Net cash provided (used) by capital and related financing activities</b>                                  | <b>0.00</b>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |   |
| Proceeds from sales and maturities of investments  | 23,562,407.00   |
| Interest and dividends received  | 4,984.06  |
| Purchase of investments  | (19,681,346.78)   |
| <b>Net cash provided (used) by investing activities</b>  | <b>3,886,044.28</b>                                       |
| <b>Net increase (decrease) in cash and cash equivalents</b>  | <b>5,910,555.03</b>                                       |
| Cash and cash equivalents - July 1, 2011   | 2,398,057.93  |
| Cash and cash equivalents - June 30, 2012  | 8,308,612.96  |
| <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>        |   |
| Operating income (loss)  | 2,139,057.55  |
| <i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i> |   |
| Depreciation/Amortization expense  | 0.00  |
| Commodities used from USDA program   | 0.00  |
| <i>Change in assets and liabilities:</i>   |   |
| (Increase) decrease in accounts receivable   | (110.00)  |
| (Increase) decrease in interest receivable   | 0.00  |
| (Increase) decrease in due from reinsurer  | 0.00  |
| (Increase) decrease in deposits receivable   | 0.00  |
| (Increase) decrease in due from other funds  | 0.00  |
| (Increase) decrease in due from other agencies   | 0.00  |
| (Increase) decrease in inventory   | 0.00  |
| (Increase) decrease in prepaid items   | 0.00  |
| Increase (decrease) in salaries and benefits payable   | (935.58)  |
| Increase (decrease) in payroll tax liabilities   | (307.34)  |
| Increase (decrease) in accounts payable  | (39,912.61)   |
| Increase (decrease) in judgments payable   | 0.00  |
| Increase (decrease) in sales tax payable   | 0.00  |
| Increase (decrease) in accrued interest payable  | 0.00  |
| Increase (decrease) in deposits payable  | 5,838.67  |
| Increase (decrease) in due to other funds  | 0.00  |
| Increase (decrease) in due to other agencies   | 0.00  |
| Increase (decrease) in deferred revenue  | 0.00  |
| Increase (decrease) in estimated unpaid claims   | (79,119.94)   |
| Increase (decrease) in estimated liability for claims adjustment expense                                     | 0.00  |
| <b>Total adjustments</b>   | <b>(114,546.80)</b>                                       |
| <b>Net cash provided (used) by operating activities</b>  | <b>2,024,510.75</b>                                       |
| <b>Nonecash investing, capital, and financing activities:</b>  |   |
| Borrowing under capital lease  | 0.00  |
| Contributions of capital assets  | 0.00  |
| Purchase of equipment on account   | 0.00  |
| Capital asset trade-ins  | 0.00  |
| Net Increase/(Decrease) in the fair value of investments   | 0.00  |
| Commodities received through USDA program  | 0.00  |

The accompanying notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
**June 30, 2012**

|  | Account<br>Number | Total<br>Agency<br>Funds<br>89X |
|--|-------------------|---------------------------------|
| <b>ASSETS</b>  |                   |                                 |
| Cash and Cash Equivalents                                | 1110              | 2,377,444.16                    |
| Investments  | 1160              | 0.00                            |
| Accounts Receivable, Net                                 | 1130              | 0.00                            |
| Interest Receivable                                      | 1170              | 0.00                            |
| Due from Other Funds-Budgetary                           | 1141              | 0.00                            |
| Inventory  | 1150              | 0.00                            |
| Due from Other Agencies                                  | 1220              | 0.00                            |
| <b>Total Assets</b>                                      |                   | 2,377,444.16                    |
| <b>LIABILITIES</b>                                       |                   |                                 |
| Salaries, Benefits and Payroll Taxes Payable             | 2110              | 0.00                            |
| Payroll Deductions and Withholdings                      | 2170              | 0.00                            |
| Accounts Payable   | 2120              | 0.00                            |
| Due to Other Agencies                                    | 2230              |                                 |
| Due to Other Funds-Budgetary                             | 2161              | 36,659.54                       |
| Internal Accounts Payable                                | 2290              | 2,340,784.62                    |
| <b>Total Liabilities</b>                                 |                   | 2,377,444.16                    |
| <b>NET ASSETS</b>  |                   |                                 |
| Assets Held in Trust for Pension Benefits                |                   |                                 |
| Assets Held in Trust for Scholarships and Other Purposes |                   |                                 |
| <b>Total Net Assets</b>                                  |                   |                                 |

The accompanying notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**For the Fiscal Year Ended June 30, 2012**

|  | Account<br>Number | Total<br>Investment<br>Trust Funds<br>84X | Total<br>Private-Purpose<br>Trust Funds<br>85X | Total<br>Pension<br>Trust Funds<br>87X |
|--|-------------------|---|--|--|
| <b>ADDITIONS</b>   |                   |   |  |  |
| <i>Contributions:</i>                                    |                   |   |  |  |
| Employer   |                   | 0.00                                      | 0.00   | 0.00                                   |
| Plan Members   |                   | 0.00                                      | 0.00   | 0.00                                   |
| Gifts, Grants and Bequests                               | 3440              | 0.00                                      | 0.00   | 0.00                                   |
| <i>Investment Earnings:</i>                              |                   |   |  |  |
| Interest   | 3431              | 0.00                                      | 0.00   | 0.00                                   |
| Gain on Sale of Investments                              | 3432              | 0.00                                      | 0.00   | 0.00                                   |
| Net Increase (Decrease) in the Fair Value of Investments | 3433              | 0.00                                      | 0.00   | 0.00                                   |
| Total Investment Earnings                                |                   | 0.00                                      | 0.00   | 0.00                                   |
| Less Investment Expense                                  |                   | 0.00                                      | 0.00   | 0.00                                   |
| Net Investment Earnings                                  |                   | 0.00                                      | 0.00   | 0.00                                   |
| <b>Total Additions</b>                                   |                   | 0.00                                      | 0.00   | 0.00                                   |
| <b>DEDUCTIONS</b>  |                   |   |  |  |
| Salaries   | 100               | 0.00                                      | 0.00   | 0.00                                   |
| Employee Benefits  | 200               | 0.00                                      | 0.00   | 0.00                                   |
| Purchased Services                                       | 300               | 0.00                                      | 0.00   | 0.00                                   |
| Other Expenses   | 700               | 0.00                                      | 0.00   | 0.00                                   |
| Refunds of Contributions                                 |                   | 0.00                                      | 0.00   | 0.00                                   |
| Administrative Expenses                                  |                   | 0.00                                      | 0.00   | 0.00                                   |
| <b>Total Deductions</b>                                  |                   | 0.00                                      | 0.00   | 0.00                                   |
| <b>Change In Net Assets</b>                              |                   | 0.00                                      | 0.00   | 0.00                                   |
| Net Assets - July 1, 2011                                | 2885              | 0.00                                      | 0.00   | 0.00                                   |
| Net Assets - June 30, 2012                               | 2785              | 0.00                                      | 0.00   | 0.00                                   |

The accompanying notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
COMBINING STATEMENT OF NET ASSETS  
MAJOR AND NONMAJOR COMPONENT UNITS  
June 30, 2012

|   | Account<br>Number | Total Nonmajor<br>Component<br>Units | Total<br>Component<br>Units |
|---|-------------------|--------------------------------------|-----------------------------|
| <b>ASSETS</b>                                     |                   |                                      |                             |
| Cash and Cash Equivalents                         | 1110              | 100,861.30                           | 100,861.30                  |
| Investments                                       | 1160              | 0.00                                 | 0.00                        |
| Taxes Receivable, Net                             | 1120              | 0.00                                 | 0.00                        |
| Accounts Receivable, Net                          | 1130              | 9,275.00                             | 9,275.00                    |
| Interest Receivable                               | 1170              | 0.00                                 | 0.00                        |
| Due from Reinsurer                                | 1180              | 0.00                                 | 0.00                        |
| Deposits Receivable                               | 1210              | 0.00                                 | 0.00                        |
| Due from Other Agencies                           | 1220              | 0.00                                 | 0.00                        |
| Internal Balances                                 |                   | 0.00                                 | 0.00                        |
| Inventory   | 1150              | 6,500.00                             | 6,500.00                    |
| Prepaid Items                                     | 1230              | 723,221.74                           | 723,221.74                  |
| <i>Restricted Assets:</i>                         |                   |                                      |                             |
| Cash with Fiscal Agent                            | 1114              | 0.00                                 | 0.00                        |
| <i>Deferred Charges:</i>                          |                   |                                      |                             |
| Issuance Costs                                    |                   | 0.00                                 | 0.00                        |
| <i>Noncurrent assets:</i>                         |                   |                                      |                             |
| Other Post-employment Benefits Obligation (asset) | 1410              | 0.00                                 | 0.00                        |
| <i>Capital Assets:</i>                            |                   |                                      |                             |
| Land  | 1310              | 0.00                                 | 0.00                        |
| Land Improvements - Nondepreciable                | 1315              | 0.00                                 | 0.00                        |
| Construction in Progress                          | 1360              | 0.00                                 | 0.00                        |
| Improvements Other Than Buildings                 | 1320              | 0.00                                 | 0.00                        |
| Less Accumulated Depreciation                     | 1329              | 0.00                                 | 0.00                        |
| Buildings and Fixed Equipment                     | 1330              | 0.00                                 | 0.00                        |
| Less Accumulated Depreciation                     | 1339              | 0.00                                 | 0.00                        |
| Furniture, Fixtures and Equipment                 | 1340              | 0.00                                 | 0.00                        |
| Less Accumulated Depreciation                     | 1349              | 0.00                                 | 0.00                        |
| Motor Vehicles                                    | 1350              | 0.00                                 | 0.00                        |
| Less Accumulated Depreciation                     | 1359              | 0.00                                 | 0.00                        |
| Property Under Capital Leases                     | 1370              | 0.00                                 | 0.00                        |
| Less Accumulated Depreciation                     | 1379              | 0.00                                 | 0.00                        |
| Audio Visual Materials                            | 1381              | 0.00                                 | 0.00                        |
| Less Accumulated Depreciation                     | 1388              | 0.00                                 | 0.00                        |
| Computer Software                                 | 1382              | 0.00                                 | 0.00                        |
| Less Accumulated Amortization                     | 1389              | 0.00                                 | 0.00                        |
| Total Capital Assets net of Accum. Dep'n          |                   | 0.00                                 | 0.00                        |
| <b>Total Assets</b>                               |                   | 839,858.04                           | 839,858.04                  |
| <b>LIABILITIES AND NET ASSETS</b>                 |                   |                                      |                             |
| <b>LIABILITIES</b>                                |                   |                                      |                             |
| Salaries and Wages Payable                        | 2110              | 117.04                               | 117.04                      |
| Payroll Deductions and Withholdings               | 2170              | 0.00                                 | 0.00                        |
| Accounts Payable                                  | 2120              | 0.00                                 | 0.00                        |
| Judgments Payable                                 | 2130              | 0.00                                 | 0.00                        |
| Construction Contracts Payable                    | 2140              | 0.00                                 | 0.00                        |
| Construction Contracts Retainage Payable          | 2150              | 0.00                                 | 0.00                        |
| Due to Fiscal Agent                               | 2240              | 0.00                                 | 0.00                        |
| Accrued Interest Payable                          | 2210              | 0.00                                 | 0.00                        |
| Deposits Payable                                  | 2220              | 0.00                                 | 0.00                        |
| Due to Other Agencies                             | 2230              | 0.00                                 | 0.00                        |
| Sales Tax Payable                                 | 2260              | 0.00                                 | 0.00                        |
| Deferred Revenue                                  | 2410              | 0.00                                 | 0.00                        |
| Estimated Unpaid Claims                           | 2271              | 0.00                                 | 0.00                        |
| Estimated Liability for Claims Adjustment         | 2272              | 0.00                                 | 0.00                        |
| Estimated Liability for Arbitrage Rebate          | 2280              | 0.00                                 | 0.00                        |
| <i>Noncurrent Liabilities:</i>                    |                   |                                      |                             |
| <i>    Portion Due Within One Year:</i>           |                   |                                      |                             |
| Section 1011.13, F.S., Notes Payable              | 2250              | 0.00                                 | 0.00                        |
| Notes Payable                                     | 2310              | 0.00                                 | 0.00                        |
| Obligations Under Capital Leases                  | 2315              | 0.00                                 | 0.00                        |
| Bonds Payable                                     | 2320              | 0.00                                 | 0.00                        |
| Liability for Compensated Absences                | 2330              | 0.00                                 | 0.00                        |
| Certificates of Participation Payable             | 2340              | 0.00                                 | 0.00                        |
| Estimated Liability for Long-Term Claims          | 2350              | 0.00                                 | 0.00                        |
| Other Post-employment Benefits Obligation         | 2360              | 0.00                                 | 0.00                        |
| Estimated PECO Advance Payable                    | 2370              | 0.00                                 | 0.00                        |
| Estimated Liability for Arbitrage Rebate          | 2280              | 0.00                                 | 0.00                        |
| <i>    Portion Due After One Year:</i>            |                   |                                      |                             |
| Notes Payable                                     | 2310              | 0.00                                 | 0.00                        |
| Obligations Under Capital Leases                  | 2315              | 0.00                                 | 0.00                        |
| Bonds Payable                                     | 2320              | 0.00                                 | 0.00                        |
| Liability for Compensated Absences                | 2330              | 0.00                                 | 0.00                        |
| Certificates of Participation Payable             | 2340              | 0.00                                 | 0.00                        |
| Estimated Liability for Long-Term Claims          | 2350              | 0.00                                 | 0.00                        |
| Other Post-employment Benefits Obligation         | 2360              | 0.00                                 | 0.00                        |
| Estimated PECO Advance Payable                    | 2370              | 0.00                                 | 0.00                        |
| Estimated Liability for Arbitrage Rebate          | 2280              | 0.00                                 | 0.00                        |
| <b>Total Liabilities</b>                          |                   | 117.04                               | 117.04                      |
| <b>NET ASSETS</b>                                 |                   |                                      |                             |
| Invested in Capital Assets, Net of Related Debt   | 2770              | 0.00                                 | 0.00                        |
| <i>Restricted For:</i>                            |                   |                                      |                             |
| Categorical Carryover Programs                    | 2780              | 0.00                                 | 0.00                        |
| Food Service                                      | 2780              | 0.00                                 | 0.00                        |
| Debt Service                                      | 2780              | 0.00                                 | 0.00                        |
| Capital Projects                                  | 2780              | 0.00                                 | 0.00                        |
| Other Purposes                                    | 2780              | 811,127.14                           | 811,127.14                  |
| Unrestricted                                      | 2790              | 28,613.86                            | 28,613.86                   |
| <b>Total Net Assets</b>                           |                   | 839,741.00                           | 839,741.00                  |
| <b>Total Liabilities and Net Assets</b>           |                   | 839,858.04                           | 839,858.04                  |

The accompanying notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**  
**MAJOR AND NONMAJOR COMPONENT UNITS**  
**TOTAL NONMAJOR COMPONENT UNITS**  
**For the Fiscal Year Ended June 30, 2012**

| FUNCTIONS                                       | Account Number | Expenses          | Program Revenues     |                                    |                                  | Net (Expense) Revenue and Changes in Net Assets |
|---|----------------|-------------------|----------------------|------------------------------------|----------------------------------|---|
|   |                |                   | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Component Units Activities                      |
| <i>Component Unit Activities:</i>               |                |                   |                      |                                    |                                  |   |
| Instruction                                     | 5000           | 111,861.84        | 0.00                 | 0.00                               | 0.00                             | (111,861.84)                                    |
| Pupil Personnel Services                        | 6100           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Instructional Media Services                    | 6200           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Instruction and Curriculum Development Services | 6300           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Instructional Staff Training Services           | 6400           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Instructional-Related Technology                | 6500           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Board   | 7100           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| General Administration                          | 7200           | 39,511.78         | 0.00                 | 0.00                               | 0.00                             | (39,511.78)                                     |
| School Administration                           | 7300           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Facilities Acquisition and Construction         | 7400           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Fiscal Services                                 | 7500           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Food Services                                   | 7600           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Central Services                                | 7700           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Pupil Transportation Services                   | 7800           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Operation of Plant                              | 7900           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Maintenance of Plant                            | 8100           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Administrative Technology Services              | 8200           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Community Services                              | 9100           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Interest on Long-term Debt                      | 9200           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Unallocated Depreciation/Amortization Expense*  |                | 0.00              |                      |                                    |                                  | 0.00  |
| <b>Total Component Unit Activities</b>          |                | <b>151,373.62</b> | <b>0.00</b>          | <b>0.00</b>                        | <b>0.00</b>                      | <b>(151,373.62)</b>                             |

**General Revenues:**

*Taxes:*

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

**Total General Revenues, Special Items, Extraordinary Items, and Transfers**

**Change in Net Assets**

Net Assets - July 1, 2011

Net Assets - June 30, 2012

|            |
|------------|
| 0.00       |
| 0.00       |
| 0.00       |
| 0.00       |
| 187,066.31 |
| 127.41     |
| 0.00       |
| 0.00       |
| 0.00       |
| 0.00       |
| 187,193.72 |
| 35,820.10  |
| 803,920.90 |
| 839,741.00 |

\*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The accompanying notes to financial statements are an integral part of this statement.

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**  
**MAJOR AND NONMAJOR COMPONENT UNITS**  
**TOTAL COMPONENT UNITS**  
**For the Fiscal Year Ended June 30, 2012**

| FUNCTIONS                                       | Account Number | Expenses          | Program Revenues     |                                    |                                  | Net (Expense) Revenue and Changes in Net Assets |
|---|----------------|-------------------|----------------------|------------------------------------|----------------------------------|---|
|   |                |                   | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Total Component Units Activities                |
| <i>Component Unit Activities:</i>               |                |                   |                      |                                    |                                  |   |
| Instruction                                     | 5000           | 111,861.84        | 0.00                 | 0.00                               | 0.00                             | (111,861.84)                                    |
| Pupil Personnel Services                        | 6100           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Instructional Media Services                    | 6200           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Instruction and Curriculum Development Services | 6300           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Instructional Staff Training Services           | 6400           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Instructional-Related Technology                | 6500           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Board   | 7100           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| General Administration                          | 7200           | 39,511.78         | 0.00                 | 0.00                               | 0.00                             | (39,511.78)                                     |
| School Administration                           | 7300           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Facilities Acquisition and Construction         | 7400           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Fiscal Services                                 | 7500           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Food Services                                   | 7600           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Central Services                                | 7700           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Pupil Transportation Services                   | 7800           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Operation of Plant                              | 7900           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Maintenance of Plant                            | 8100           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Administrative Technology Services              | 8200           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Community Services                              | 9100           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Interest on Long-term Debt                      | 9200           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Unallocated Depreciation/Amortization Expense*  |                | 0.00              |                      |                                    |                                  | 0.00  |
| <b>Total Component Unit Activities</b>          |                | <b>151,373.62</b> | <b>0.00</b>          | <b>0.00</b>                        | <b>0.00</b>                      | <b>(151,373.62)</b>                             |

**General Revenues:**

*Taxes:*

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

**Total General Revenues, Special Items, Extraordinary Items, and Transfers**

**Change in Net Assets**

Net Assets - July 1, 2011

Net Assets - June 30, 2012

|            |
|------------|
| 0.00       |
| 0.00       |
| 0.00       |
| 0.00       |
| 187,066.31 |
| 127.41     |
| 0.00       |
| 0.00       |
| 0.00       |
| 0.00       |
| 187,193.72 |
| 35,820.10  |
| 803,920.90 |
| 839,741.00 |

\*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The accompanying notes to financial statements are an integral part of this statement.

CHARLOTTE COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

➤ **Reporting Entity**

The District School Board has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The Charlotte County School District (District) is considered part of the Florida system of public education. The governing body of the District is the Charlotte County District School Board (Board), which is composed of five elected members. The appointed Superintendent of Schools is the executive officer of the Board. Geographic boundaries of the District correspond with those of Charlotte County.

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of these criteria provides for identification of any entities for which the Board is financially accountable and other organizations for which the nature and significance of their relationship with the Board are such that exclusion would cause the District's basic financial statements to be misleading or incomplete. Based on the application of these criteria, the following component units are included within the District's reporting entity:

- **Blended Component Unit.** The Charlotte County School Board Leasing Corporation (Leasing Corporation), was formed to facilitate financing for the acquisition of facilities and equipment. Due to the substantive economic relationship between the District and the Leasing Corporation, the financial activities of the Leasing Corporation are included in the accompanying basic financial statements. Separate financial statements for the Leasing Corporation are not published.
- **Discretely Presented Component Unit.** The component unit columns in the government-wide financial statements include the financial data of the Charlotte Local Education Foundation, Inc. (Foundation). The Foundation is a separate not-for-profit corporation organized and operated as a direct-support organization under Section 1001.453, Florida Statutes, to receive, hold, and administer property and to make expenditures for the benefit of the District. Because of the nature and significance of its relationship with the District, the Foundation is considered a component unit. The financial data reported in the accompanying statements was derived from the audited financial statements from the organization for the fiscal year ended June 30, 2012. The financial information is on file in the District's Administrative Office.

➤ **Basis of Presentation**

**Government-wide Financial Statements** - Government-wide financial statements, i.e., the statement of net assets and the statement of activities, present information

**CHARLOTTE COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2012**

about the District as a whole. These statements include the nonfiduciary financial activity of the primary government and its component units.

Government-wide financial statements are prepared using the economic resources measurement focus. The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expense is reported as unallocated.

Program revenues include charges paid by the recipient of the goods or services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

The effects of interfund activity have been eliminated from the government-wide financial statements, except for interfund services provided or used.

Fund Financial Statements - Fund financial statements report detailed information about the District in the governmental, proprietary, and fiduciary funds. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is reported in a separate column. Nonmajor funds are aggregated and reported in a single column. Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, a reconciliation is presented with each of the governmental fund financial statements.

The District reports the following major governmental funds:

- General Fund – to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- Special Revenue – ARRA Economic Stimulus Fund – to account for certain Federal grant program resources related to the American Recovery and Reinvestment Act (ARRA).
- Special Revenue – Miscellaneous Fund – to account for the financial resources generated by insurance proceeds and State and Federal reimbursements as a result of the damage caused by Hurricane Charley in August of 2004 to be used for recovering damaged materials, supplies, equipment and buildings.
- Capital Projects – Local Capital Improvement Fund – to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction, renovation and remodeling projects, and debt service payments on capital leases for relocatable school buildings.

**CHARLOTTE COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2012**

- Capital Projects – District Bonds Fund – to account for the financial resources generated by the issuance of Qualified School Construction Bonds to be used for the rebuilding and remodeling of two schools.

Additionally, the District reports the following proprietary and fiduciary fund types:

- Internal Service Funds – to account for the District's Employee Benefits Program and the financing of the Special Projects Center Consortium, for which the District is the predominant participant and fiscal agent.
- Agency Funds – to account for resources of the school internal funds, which are used to administer moneys collected at several schools in connection with school, student athletic, class, and club activities.

➤ **Basis of Accounting**

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.

Government-wide financial statements are prepared using the accrual basis of accounting, as are the proprietary funds and fiduciary funds financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are prepared using the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Generally, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, other postemployment benefits, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

Proprietary funds are accounted for as proprietary activities under standards issued by the Financial Accounting Standards Board through November 1989, and applicable standards issued by the Governmental Accounting Standards Board. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. The principal operating revenues of the District's internal service funds are charges for employee health insurance premiums and

**CHARLOTTE COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2012**

charges for sales and services. Operating expenses include the cost of insurance premiums for the payment of claims and the cost of providing products or services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

The Charlotte Local Education Foundation, Inc., shown as a discretely presented component unit, is accounted for under the not-for-profit basis of accounting and uses the accrual basis of accounting, whereby revenues are recognized when earned and expenses are recognized when incurred.

➤ **Cash and Cash Equivalents**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term, highly liquid investments with original maturities of three months or less. Certain investments are classified as cash equivalents if they meet this criteria. These include amounts placed with the State Board of Administration (SBA) in Florida PRIME, formerly known as the Local Government Surplus Funds Trust Fund Investment Pool, and short-term investments in money market and mutual funds.

➤ **Deposits and Investments**

Cash deposits are held in qualified public depositories as required under Florida law. These deposits are insured by federal depository insurance up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes. Cash deposits at June 30, 2012 totaled \$1,650,484.54 and cash on hand was \$4,715.57. In addition, the District has \$8,296,945.08 in cash in Trust at June 30, 2012, with the Florida School Boards Insurance Trust related to its self-insurance program.

Investments are reported at fair value. Investments include those authorized under Florida Statute 218.415(17) or under agreements approved in connection with debt issuances. The statute allows investments in:

- The Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, Florida Statutes;
- Securities and Exchange Commission (SEC) registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- Interest-bearing time deposits in qualified public depositories, as defined in Section 280.02, Florida Statutes; and
- Direct obligations of the United States Treasury.

The Local Government Surplus Funds Trust Fund is operated by the State of Florida Board of Administration and includes the Florida PRIME and the Fund B Surplus Funds Trust Fund (Fund B) investment pools created by Sections 218.405,

**CHARLOTTE COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2012**

and 218.417, Florida Statutes. These investment pools operate under investment guidelines established by Section 215.47, Florida Statutes.

The state pools are Securities and Exchange Commission Rule 2a7-like external investment pools, similar to money market funds in which shares are owned in the fund rather than the underlying investments. Florida PRIME is carried at amortized cost, which approximates market value. Fund B is accounted for as a fluctuating net asset value pool, with a fair value factor of 0.83481105 of amortized cost at June 30, 2012. Fund B is not subject to participant withdrawal requests. Distributions from Fund B, as determined by SBA, are effected by transferring eligible cash or securities to Florida PRIME, consistent with the pro rata allocation of pool shareholders of record at the creation date of Fund B. One hundred percent of such distributions from Fund B are available as liquid balances within Florida PRIME.

The sinking fund forward delivery agreement related to the District's 2006 Qualified Zone Activities Bonds authorizes investments in direct obligations of the U. S. Government or its agencies, including FNMA and FHLMC, provided the maturity is on or before October 30, 2022.

The master trust and supplemental master trust agreement related to the District's 2010 Qualified School Construction Bonds contain a list of permitted investments, with written Board approval.

➤ **Restricted Cash and Investments**

Cash and investments are restricted in connection with debt covenants. Following is a summary of restricted cash and investments at June 30, 2012:

|   |              |                |
|---|--------------|----------------|
| 2006 Qualified Zone Academy Bonds         | Sinking Fund | \$1,337,655.75 |
| 2010A Qualified School Construction Bonds | Sinking Fund | \$7,069,121.21 |
| 2010A Qualified School Construction Bonds | Project Acct | \$4,996,355.24 |

➤ **Receivables/Due from Others**

Accounts receivables, and due from other agencies, are reported at their gross value, and where appropriate are reduced by the estimated portion that is expected to be uncollectible. The allowance for uncollectible amounts at June 30, 2012 is \$0.

➤ **Prepaid items and Inventories**

Certain prepayments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at cost using the moving average pricing method, except that United States Department of Agriculture donated foods are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of Agriculture and Consumer Services,

**CHARLOTTE COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2012**

Bureau of Food Distribution. The costs of inventories are recorded as expenditures when used rather than purchased.

➤ **Capital Assets**

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net assets but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation.

Capital assets are depreciated using group depreciation and the straight-line method over the following estimated useful lives of the asset group:

| <b>Description</b>                | <b>Estimated Lives</b> |
|-----------------------------------|------------------------|
| Improvements                      | 15 Years               |
| Buildings and Fixed Equipment     | 20-50 Years            |
| Furniture, Fixtures and Equipment | 7 Years                |
| Motor Vehicles                    | 7-10 Years             |
| Computer Software                 | 5 Years                |

Current year information relative to changes in capital assets is described in a subsequent note.

➤ **Accrued Compensated Absences**

The criteria for determining compensated absences (i.e., paid absences for employee vacation and sick leave benefit) liability are derived from Board policy, negotiated agreements, and state law. Vacation benefits are accrued as a liability as the benefits are earned if the employee's right to receive compensation is attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability is based on the sick leave accumulated at year-end by those employees who are currently eligible to receive termination payments and those employees for whom it is probable they will become eligible to receive termination benefits in the future. Compensated absences include applicable salary related payments for retirement contributions.

In the government-wide financial statements, compensated absences are accrued as liabilities to the extent that it is probable that the benefits will result in termination payments. A liability is reported for compensated absences in the governmental fund financial statements only if they have matured (i.e., unused reimbursable leave still outstanding following an employee's resignation or retirement).

Changes in compensated absences for the current year are reported in a subsequent note.

**CHARLOTTE COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2012**

➤ **Other Long-Term Liabilities**

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due.

Changes in long-term liabilities for the current year are reported in a subsequent note.

➤ **Governmental Funds – Fund Balances**

Governmental Accounting Standards Board (GASB) has issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54) to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the District's financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

A schedule showing the breakdown of the fund balance for the governmental funds is presented in a subsequent note.

➤ **State Revenue Sources**

Significant revenues from State sources for current operations include the Florida Education Finance Program administered by the Florida Department of Education (Department) under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the Department. The Department performs certain edit checks on the reported number of FTE and related data, and calculates the allocation of funds to the District. The District is permitted to amend its original reporting for a period of five months following the date of the original reporting. Such amendments may impact funding allocations for subsequent years. The Department may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. State Board of Education rules require that revenue earmarked for certain programs be expended only for the program for which the money is provided, and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same educational programs. The Department generally requires that these educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is reserved in the governmental fund financial statements for the unencumbered balance of categorical and earmarked educational program resources.

**CHARLOTTE COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2012**

The State allocates gross receipts taxes, generally known as Public Education Capital Outlay money, to the District on an annual basis. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the Department.

A schedule of revenue from State sources for the current year is presented in a subsequent note.

➤ **District Property Taxes**

The School Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service.

Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Charlotte County Property Appraiser, and property taxes are collected by the Charlotte County Tax Collector.

The Board adopted the 2011 tax levy on September 6, 2011. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

Taxes become a lien on the property on January 1, and are delinquent on April 1, of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes, and for enforcement of collection of real property taxes by the sale of interest bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for taxes collected by the Charlotte County Tax Collector at fiscal year-end but not yet remitted to the District.

Millages and taxes levied for the current year are presented in a subsequent note.

➤ **Federal Revenue Sources**

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

**2. BUDGETARY COMPLIANCE AND ACCOUNTABILITY**

➤ **Budgetary Information**

The Board follows procedures established by State statutes and State Board of Education rules in establishing budget balances for governmental funds, as described below:

**CHARLOTTE COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2012**

Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules.

Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, pupil personnel services, and school administration) and may be amended by resolution at any School Board meeting prior to the due date for the annual financial report.

Budgets are prepared using the same modified accrual basis of accounting as is used for financial reporting in governmental funds.

Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations.

**3. INVESTMENTS**

As of June 30, 2012, the District has the following investments and maturities:

| Investment   | Maturities     | Fair Value                    |
|--|----------------|-------------------------------|
| State Board of Administration (SBA)                |                |                               |
| Florida Prime (1)                                  | 38 day average | \$33,657,348.29               |
| Fund B Surplus Funds Trust Fund                    | 5.73 years     | 838,561.13                    |
| Debt Service Accounts                              | 6 months       | 88,571.72                     |
| Bank of America Funds - Money Market (1)           | 40 days        | 94,920.19                     |
| Federal Home Loan Mortgage Corporation (FHLMC) (2) | 10/30/2012     | 1,337,598.60                  |
| State Board of Administration (SBA)                |                |                               |
| Florida Prime (1)(3)                               | 38 day average | 12,065,231.78                 |
| Federated Prime Obligations Fund (1) (3)           |                | <u>243.67</u>                 |
| Total Investments                                  |                | <u><u>\$48,082,475.38</u></u> |

Notes: (1) Investments that have original maturities of three months or less are considered cash equivalents for financial reporting purposes.

(2) This investment is held under a paying agent agreement in connection with the Qualified Zone Academy Bonds (QZAB). See Note 6.

(3) This investment is held under a paying agent agreement in connection with the Qualified School Construction Bonds(QSCB). See Note 7

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**Interest Rate Risk**

- The District's does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.
- Florida PRIME had a weighted average days to maturity (WAM) of 38 days at June 30, 2012. A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes. Fund B had a weighted average life (WAL) of 5.73 years. A portfolio's WAL is the dollar weighted average length of time until securities held reach maturity. WAL, which also measures the sensitivity of the portfolio to interest rate changes, is based on legal final maturity dates for Fund B as of June 30, 2012. However, because Fund B consists of restructured or defaulted securities there is considerable uncertainty regarding the WAL.
- The District's investment in the FHLMC discount note is authorized note is authorized under a forward delivery agreement (FDA) with the QZAB paying agent. The FDA guarantees an interest rate of 3.19%. The Provider of the FDA bears the interest rate risk.
- The District's investments in the State of Florida debt service accounts will be used for debt service payments on bond debt issued by the State Board of Education for the benefit of the District. The District relies on policies developed by the SBA for managing interest rate risk (and credit risk) for this account.

**Credit Risk**

- Section 218.415(17), Florida Statutes, limits investments to ones considered to have low credit risks. Money market funds must be Securities and Exchange Commission (SEC) registered money market funds with the highest credit quality rating from a nationally recognized rating agency. Investments in interest-bearing time deposits must be in qualified public depositories, as defined in Section 280.02, Florida Statutes. The District's investment policy does not further limit its investment choices.
- As of June 30, 2012, the District's investment in Florida PRIME is rated AAAm by Standard & Poor's. Fund B is unrated.
- The District's investment in the Bank of America Money Market Reserves Fund is rated Aaa by Moody's Investor Services and AAAm by Standard and Poor's.
- The District's investment in the Federated Prime Obligations Fund is authorized under an agreement with the QSCB paying agent and is rated Aaa by Moody's Investor Services and AAAm by Standard & Poor's.

**Custodial Credit Risk**

- Section 218.415(18), Florida Statutes, requires the District to earmark all investments and 1) if registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a location that protects the governing body's interest in the security; 2) if in book entry form, the investment must be held for the credit of the governing body by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of

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business in this State, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in this State, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or 3) if physically issued to the holder but not registered with the issuer or its agents, must be immediately placed for safekeeping in a secured vault. The District's investment policy does not address custodial credit risk.

- The District's investment in the FHLMC discount note is held in a custodial account by the paying agent.

**4. CHANGES IN CAPITAL ASSETS**

Changes in capital assets are presented in the table below.

|   | Balance<br>7-01-11 | Additions      | Deletions      | Balance<br>6-30-12 |
|---|--------------------|----------------|----------------|--------------------|
| <b>GOVERNMENTAL ACTIVITIES</b>                  |                    |                |                |                    |
| Capital Assets Not Being Depreciated:           |                    |                |                |                    |
| Land  | \$ 12,814,823.30   |                | -              | \$12,814,823.30    |
| Construction in Progress                        | 49,954,664.00      | 25,145,968.68  | 26,088,440.10  | 49,012,192.58      |
| Total Capital Assets Not Being Depreciated      | 62,769,487.30      | 25,145,968.68  | 26,088,440.10  | 61,827,015.88      |
| Capital Assets Being Depreciated:               |                    |                |                |                    |
| Improvements Other Than Buildings               | 6,274,066.76       | 237,978.58     |                | 6,512,045.34       |
| Buildings and Fixed Equipment                   | 429,063,632.95     | 26,088,440.10  | 298,286.40     | 454,853,786.65     |
| Furniture, Fixtures, and Equipment              | 24,655,325.33      | 2,773,867.76   | 1,400,153.22   | 26,029,039.87      |
| Motor Vehicles                                  | 12,948,921.98      | 999,190.20     | 1,149,688.20   | 12,798,423.98      |
| Computer Software                               | 1,014,062.00       | 44,701.89      | 46,595.84      | 1,012,168.05       |
| Total Capital Assets Being Depreciated          | 473,956,009.02     | 30,144,178.53  | 2,894,723.66   | 501,205,463.89     |
| Less Accumulated Depreciation for:              |                    |                |                |                    |
| Improvements Other Than Buildings               | (4,215,349.00)     | (249,266.00)   | -              | (4,464,615.00)     |
| Buildings and Fixed Equipment                   | (70,428,452.00)    | (9,086,571.00) | (246,208.00)   | (79,268,815.00)    |
| Furniture, Fixtures, and Equipment              | (15,410,432.30)    | (2,814,667.60) | (1,305,463.46) | (16,919,636.44)    |
| Motor Vehicles                                  | (7,939,618.01)     | (1,084,107.28) | (1,140,688.15) | (7,883,037.14)     |
| Audio-Visual Materials and<br>Computer Software | (618,309.68)       | (117,457.49)   | (46,595.84)    | (689,171.33)       |

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|  |                  |                 |                 |                  |
|--|------------------|-----------------|-----------------|------------------|
| Total Accumulated Depreciation                 | (98,612,160.99)  | (13,352,069.37) | (2,738,955.45)  | (109,225,274.91) |
| Total Capital Assets Being Depreciated,<br>Net | 375,343,848.03   | 16,792,109.16   | 155,768.21      | 391,980,188.98   |
| Governmental Activities Capital Assets, Net    | \$438,113,335.33 | \$41,938,077.84 | \$26,244,208.31 | \$453,807,204.86 |

The District's capital assets serve several functions; accordingly, depreciation expense, which totals \$13,352,069.37, is not charged to functions but is shown as unallocated on the statement of activities.

**5. CHANGES IN SHORT-TERM DEBT**

The following is a schedule of changes in short-term debt:

| Balance<br>7-1-11 | Additions               | Deletions               | Balance<br>6-30-12 |
|-------------------|-------------------------|-------------------------|--------------------|
| -                 | \$ 15,000,000.00        | 15,000,000.00           | -                  |
| <u>\$ -</u>       | <u>\$ 15,000,000.00</u> | <u>\$ 15,000,000.00</u> | <u>\$ -</u>        |

On September 30, 2011, the Charlotte County District School Board issued Tax Anticipation Note, Series 2011, in the amount of \$15 million. The note carried an interest rate of 2 percent and was repaid on March 31, 2012.

**6. QUALIFIED ZONE ACADEMY BONDS PAYABLE**

On November 27, 2006, the District entered into a financing arrangement, which arrangement was characterized as a lease-purchase agreement, with the Charlotte School Board Leasing Corporation, whereby the District secured financing under the Qualified Zone Academy Bonds (QZAB) Program in the amount of \$5,000,000. The QZAB Program provides no interest cost financing to purchase certain goods or services for schools located in eligible District areas (zones). The District received financing of \$5,000,000 from a local bank on November 27, 2006. Interest on the debt is "paid" by the United States Government through the issuance of Federal income tax credits to the holder of the QZAB debt (the bank). The rate of return to the bank was established by the United States Government at the time of the sale. Repayment of the original \$5,000,000 financing

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proceeds is due in full on November 27, 2022. In connection with the financing, the District entered into a forward delivery agreement requiring annual deposits of \$242,708.40 into a sinking fund for 16 consecutive years beginning November 27, 2007. The forward delivery agreement provides a guaranteed investment return of 3.25 percent per annum, whereby the required deposits, along with the accrued interest, will be sufficient to repay the debt at maturity. The invested assets accumulated pursuant to the forward delivery agreement are held under a custodial agreement until the debt matures. The financing proceeds were designated for technology upgrades/replacements, computer laptops, and instructional equipment/materials at the following schools: The Academy at Charlotte Tech Center, Charlotte Harbor Center School, Neil Armstrong Elementary School, Port Charlotte Middle School, and Port Charlotte High School. As of June 30, 2012, the paying agent held \$1,337,655.75.

**7. QUALIFIED SCHOOL CONSTRUCTION BOND PAYABLE**

In 2010, the District established a master lease-purchase program for the lease-purchase financing of various current and future educational facilities and sites. The general terms of this program were determined pursuant to a Master Lease-Purchase Agreement and Master Trust Agreement between the District and the Leasing Corporation.

On May 28, 2010, the District entered into a financing arrangement with the Leasing Corporation under this program whereby the District secured financing under the Qualified School Construction Bonds (QSCB) in the amount of \$60,000,000. The QSCB program was established by Section 1521 of the American Recovery and Reinvestment Act (ARRA) and codified in Section 54A and 54F of the Internal Revenue Code. Among other things, the program provides low interest cost financing to school districts to construct certain educational facilities. Interest on the debt is paid by the District, and reimbursed in part by the federal government.

The financing was accomplished through the issuance of a School Board of Charlotte County, Florida Master Lease Program – Master Lease Certificates, Series 2010A – Qualified School Construction Bond (QSCB) in the principal amount of \$60,000,000. The certificate proceeds were from the lender (Bank of America) and designated for the replacement construction of two schools, Meadow Park Elementary School and Lemon Bay High School. Under terms of Lease Schedule 2010A to the Master Lease-Purchase Agreement, and other related agreements, the District provided a ground lease to the Leasing Corporation, then would construct, acquire, install and lease-purchase the projects from the Leasing Corporation.

Repayment of the original \$60,000,000 financing proceeds is due in full on May 1, 2027. Interest payments are due semi-annually based on a 5.7% annual interest rate, and a federal interest subsidy reimbursement is available at an annual rate of 5.29%. Rent paid by the

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District to the Leasing Corporation corresponds to the annual debt service requirements on the bonds. Rents are paid from "Available Revenues" of the District, including capital outlay millage revenues. The lease term ends on the date the certificates are paid in full.

In connection with the financing and pursuant to a Series 2010A Supplemental Master Trust Agreement, the Leasing Corporation assigned its rights to the rent collections to a Trustee (Regions Bank), requiring the District to deposit the 17 annual "basic" rent payments of \$3,529,412 (corresponding to the principal portion of the bond), beginning in 2011, into a sinking fund held by the Trustee, as security for the bond. These amounts will be sufficient to pay the \$60 million principal balance at maturity. Investment income earned in the Sinking Fund can be used to reduce future annual rent payments. At June 30, 2012, the market value of the sinking fund account was \$7,069,121.21. The Project account balance is \$4,996,355.24.

**8. STATE SCHOOL BONDS PAYABLE**

Bonds payable at June 30, 2012, are as follows:

| Bond Type  | Amount<br>Outstanding | Interest<br>Rates<br>(Percent)* | Annual<br>Maturity<br>To |
|--|-----------------------|---------------------------------|--------------------------|
| State School Bonds   |                       |                                 |                          |
| Series 2005-B  | 2,775,000             | 5.0%                            | 2018                     |
| Series 2009-A  | 195,000               | 2-5%                            | 2019                     |
| Subtotal   | 2,970,000             |                                 |                          |
| Add: Unamortized Premium   | 225,525               |                                 |                          |
| Less: Unamortized difference<br>between Reacquisition Price<br>and Net Carrying Amount | -117,859              |                                 |                          |
| Total Bonds Payable  | 3,077,666             |                                 |                          |

The various bonds were issued by the State Board of Education to finance capital outlay projects of the District. The bonds mature serially, and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax. The State's full faith and credit is also pledged as security for these bonds. Principal and interest payments, investment of Debt Service Fund resources, and compliance with reserve requirements are administered by the State Board of Education and the State Board of Administration.

Annual requirements to amortize all bonded debt outstanding as of June 30, 2012, are as follows:

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| <u>Fiscal Year Ending June 30</u>  | <u>Total</u>        | <u>Principal</u>    | <u>Interest</u>   |
|--|---------------------|---------------------|-------------------|
| State School Bonds:  |                     |                     |                   |
| 2013   | 578,150.00          | 430,000.00          | 148,150.00        |
| 2014   | 582,000.00          | 455,000.00          | 127,000.00        |
| 2015   | 579,250.00          | 475,000.00          | 104,250.00        |
| 2016   | 580,500.00          | 500,000.00          | 80,500.00         |
| 2017   | 585,500.00          | 530,000.00          | 55,500.00         |
| 2018-2019  | 610,000.00          | 580,000.00          | 30,000.00         |
| Subtotal   | 3,515,400.00        | 2,970,000.00        | 545,400.00        |
| Add: Unamortized Premium   | 225,525.85          | 225,525.85          |                   |
| Less: Unamortized difference<br>between Reacquisition Price<br>and Net Carrying Amount | -117,859.43         | -117,859.43         |                   |
| Total State School Bonds   | <u>3,623,066.42</u> | <u>3,077,666.42</u> | <u>545,400.00</u> |

**9. CHANGES IN LONG-TERM LIABILITIES**

The following is a summary of changes in long-term liabilities:

| <u>Description</u>                 | <u>Balance<br/>7-1-11</u> | <u>Additions</u>     | <u>Deductions</u>    | <u>Balance<br/>6-30-12</u> | <u>Due in<br/>One Year</u> |
|------------------------------------|---------------------------|----------------------|----------------------|----------------------------|----------------------------|
| <b>GOVERNMENTAL ACTIVITIES</b>     |                           |                      |                      |                            |                            |
| Qualified Zone Academy Bond        | 5,000,000.00              |                      |                      | 5,000,000.00               |                            |
| Qualifies School Construction Bond | 60,000,000.00             | 0.00                 | 0.00                 | 60,000,000.00              |                            |
| Bonds Payable                      | 3,511,797.02              | 0.00                 | 434,130.60           | 3,077,666.42               | 430,000.00                 |
| Estimated Insurance Claims Payable | 1,196,300.00              | 13,278,709.47        | 13,357,829.41        | 1,117,180.06               |                            |
| Compensated Absences Payable       | 12,034,756.91             | 2,184,859.01         | 1,168,563.39         | 11,018,461.29              | 1,458,099.58               |
| Other Post-employment Ben. Qblig.  | 1,237,741.00              | 416,408.00           | 247,181.00           | 1,406,968.00               |                            |
| Total Governmental Activities      | <u>82,980,594.93</u>      | <u>15,879,976.48</u> | <u>15,207,704.40</u> | <u>81,620,275.77</u>       | <u>1,888,099.58</u>        |

For the governmental activities, compensated absences and other postemployment benefits are generally liquidated with resources of the General Fund. Estimated insurance claims payable are generally liquidated with resources of the General Fund. Due to the nature of the liability there is no amount of other postemployment benefits due in one year.

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**10. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

The following is a summary of interfund receivables and payables reported in the fund financial statements:

| Funds                                | Interfund            |                      |
|--------------------------------------|----------------------|----------------------|
|                                      | Receivables          | Payables             |
| Major:                               |                      |                      |
| General:                             | 300,146.37           |                      |
| Capital Projects:                    |                      |                      |
| Capital Improvement Fund             | 93,000.00            |                      |
| Qualified School Construction Bonds  |                      | 93,000.00            |
| Special Revenue:                     |                      |                      |
| ARRA Targeted Funds                  |                      | 2,503.70             |
| ARRA Race to the Top                 |                      | 59,230.73            |
| ARRA Education Jobs Fund             |                      | 672.15               |
| Nonmajor:                            |                      |                      |
| Special Revenue Fund - Other Federal |                      | 237,739.79           |
| Total                                | <u>\$ 393,146.37</u> | <u>\$ 393,146.37</u> |

Interfund receivables and payables are temporary loans of cash between funds for a period of less than 13 months. The temporary loans will be repaid in the next fiscal year.

The following is a summary of interfund transfers reported in the fund financial statements:

| Funds                              | Interfund              |                        |
|------------------------------------|------------------------|------------------------|
|                                    | Transfers In           | Transfers Out          |
| Major Funds:                       |                        |                        |
| General                            | \$ 4,800,000.00        |                        |
| Capital Projects:                  |                        |                        |
| Capital Improvement Fund           |                        | 8,818,820.40           |
| Debt Service Funds:                |                        |                        |
| Qualified Zone Academy Bond        | 242,708.40             |                        |
| Qualified School Construction Bond | 3,761,112.00           |                        |
| Total                              | <u>\$ 8,818,820.40</u> | <u>\$ 8,818,820.40</u> |

Interfund transfers represent permanent transfers of money between funds. In general, funds are transferred to the General Fund from the Capital Projects Funds to finance various District maintenance projects and equipment purchases. Transfers to Debt Service Funds are to fund the required annual sinking fund payments.

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**11. FUND BALANCE REPORTING**

Governmental Accounting Standards Board (GASB) has issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54) to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the District's financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The District has inventories and prepaid items that are considered nonspendable. The District does not have any nonspendable funds related to endowments.

In addition to the nonspendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that contain self imposed constraints of the government from its highest level of decision making authority.
- Assigned: fund balances that contain self imposed constraints of the government to be used for a particular purpose.
- Unassigned: fund balance of the general fund that is not constrained for any particular purpose.

**Minimum Fund Balance Policy**

State statutes require the District maintain an unreserved general fund balance that is sufficient to address normal contingencies. The District Superintendent must notify the Board and State of Florida Commissioner of Education if at any time the unreserved general fund balance in the District's operating budget is projected to fall during the fiscal year below three percent (3%) of projected general fund revenues.

Board Policy #6233 provides that "to ensure the financial strength and stability of the District, the Board directs each year the Board's adopted budget to include, to the extent reasonable, a reserve for contingencies of not less than three percent (3%) of the District's general fund revenues."

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**12. SCHEDULE OF STATE REVENUE SOURCES**

The following is a schedule of the District's State revenue for the 2011-12 fiscal year:

| <u>Source</u>   | <u>Amount</u>    |
|---|------------------|
| Florida Education Finance Program                           | \$ 7,189,407.00  |
| Categorical Educational Programs:                           |                  |
| Class-size Reduction/Operating Funds                        | 17,367,227.00    |
| School Recognition Funds                                    | 573,027.00       |
| Voluntary Prekindergarten Program                           | 547,315.63       |
| District Discretionary Lottery Funds                        | 51,764.00        |
| Workforce Development Program                               | 2,606,461.00     |
| Workforce Development Performance Incentive                 | 55,789.00        |
| Motor Vehicle License Tax (Capital Outlay and Debt Service) | 676,628.31       |
| Miscellaneous   | 562,283.95       |
|   | <hr/>            |
| Total   | \$ 29,629,902.89 |
|   | <hr/> <hr/>      |

Accounting policies relating to certain State revenue sources are described in Note 1.

**13. PROPERTY TAXES**

The following is a summary of millages and taxes levied on the 2011 tax roll for the 2011-12 fiscal year:

|  | <u>Millages</u> | <u>Taxes Levied</u> |
|--|-----------------|---------------------|
| <b><u>GENERAL FUND</u></b>               |                 |                     |
| Nonvoted School Tax:                     |                 |                     |
| Required Local Effort                    | 5.096           | 68,464,162          |
| Basic Discretionary Local Effort         | 0.748           | 10,049,292          |
| <br><b><u>CAPITAL PROJECTS FUNDS</u></b> |                 |                     |
| Nonvoted Tax:                            |                 |                     |
| Local Capital Improvements               | 1.500           | 20,152,324          |
|  | <hr/>           | <hr/>               |
| Total                                    | 7.3440          | 98,665,778          |
|  | <hr/> <hr/>     | <hr/> <hr/>         |

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**14. FLORIDA RETIREMENT SYSTEM**

All regular employees of the District are covered by the State-administered Florida Retirement System (FRS). Provisions relating to FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112 Part IV, Florida Statutes; Chapter 238, Florida Statutes; and Florida Retirement System Rules, Chapter 60S, Florida Administrative Code, wherein eligibility, contributions, and benefits are defined and described in detail. Essentially all regular employees of participating employers are eligible and must enroll as members of FRS. FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined benefit pension plan (Plan), a Deferred Retirement Option Program (DROP), and a defined contribution plan, referred to as the Public Employee Optional Retirement Program (PEORP).

Employees in the Plan vest at six years of service. All vested members are eligible for normal retirement benefits at age 62 or at any age after 30 years of service, which may include up to 4 years of credit for military service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, and death benefits, and annual cost-of-living adjustments.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in PEORP in lieu of the Plan. District employees participating in DROP are not eligible to participate in PEORP. Employer contributions are defined by law; however, the ultimate benefit depends in part on the performance of investment funds. PEORP is funded by employer contributions that are based on salary and membership class (Regular, Elected County Officers, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Employees in PEORP vest after one year of service.

**FRS Retirement Contribution Rates**

The Florida Legislature establishes, and may amend, contribution rates for each membership class of FRS. During the 2011-12 fiscal year, contribution rates were as follows:

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| <u>Class</u>  | <u>Percent of Gross Salary</u> |                 |
|---|--------------------------------|-----------------|
|   | <u>Employee</u>                | <u>Employer</u> |
| <b>Florida Retirement System, Regular</b>                   | <b>3.00</b>                    | <b>4.91</b>     |
| <b>Florida Retirement System, Elected County Officers</b>   | <b>3.00</b>                    | <b>11.14</b>    |
| <b>Florida Retirement System, Senior Management Service</b> | <b>3.00</b>                    | <b>6.27</b>     |
| <b>Deferred Retirement Option Program</b>                   | <b>0.00</b>                    | <b>4.42</b>     |

The District's liability for participation is limited to the payment of the required contribution at the rates and frequencies established by law on future payrolls of the District. The District's contributions to the Plan for the fiscal years ended June 30, 2010, June 30, 2011, and June 30, 2012, totaled \$6,978,956.69, \$7,722,141.30 and \$2,899,237.92 respectively, which were equal to the required employer contributions for each fiscal year. Beginning July 1, 2011, employees were required to contribute 3% of their gross salary to the respective plans. Employee contributions for the Plan for the fiscal year ended June 30, 2012 were \$1,764,484.28. There were 526 PEORP participants during the 2011-12 fiscal year. Required contributions to PEORP totaled \$1,077,221.87, with employee contributions of \$653,925.22.

The financial statements and other supplementary information of FRS are included in the comprehensive annual financial report of the State of Florida, which may be obtained from the Florida Department of Financial Services. Also, an annual report on FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services, Division of Retirement.

During its 2011 regular session, the State Legislature adopted legislation that made significant changes to the FRS with respect to employee contributions, employer contributions and other items. Effective July 1, 2011, all members of the FRS must contribute 3% of their gross compensation toward their retirement. In addition, the legislation reduced the required employer contribution rates for each membership class. The following other changes only apply to employees who are initially enrolled in the FRS on or after July 1, 2011: final average compensation is now based on the employee's average of the eight highest (formerly five highest) fiscal years of compensation during credited service; the DROP interest accrual rate is reduced from 6.5% to 1.30%; the normal retirement age is increased from 62 to 65; the years of creditable service is increased from 30 to 33; and the vesting period is increased to eight years from six years.

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**15. OTHER POSTEMPLOYMENT BENEFITS PAYABLE**

**Plan Description.** The Other Postemployment Benefits Plan (Plan) is a single-employer defined benefit plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, employees who retire from the District and their eligible dependents are eligible to participate in the District's health and hospitalization plan for medical and prescription drug coverage. The District subsidizes the premium rates paid by retirees by allowing them to participate in the Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the Plan on average than those of active employees. The District does not offer any explicit subsidies for retiree coverage. Retirees are assumed to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The Plan does not issue a stand-alone report, and is not included in the report of a Public Employee Retirement System or another entity.

**Funding Policy.** Plan contribution requirements of the District and Plan members are established and may be amended through action from the Board. The District has not advance-funded or established a funding methodology for the annual other postemployment benefit (OPEB) costs or the net OPEB obligation, and the Plan is financed on a pay-as-you-go basis. For the 2011-12 fiscal year, 64 retirees received other postemployment benefits. The District provided required contributions of \$247,181 toward the annual OPEB cost, net of retiree contributions totaling \$680,739, which represents .7 percent of covered payroll.

**Annual OPEB Cost and Net OPEB Obligation.** The District's annual OPEB cost (expense) is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with parameters of Governmental Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The ARC represents a level of funding that if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table shows the District's annual OPEB cost for the fiscal year, the amount actually contributed to the Plan, and changes in the District's net OPEB obligation:

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**Required Actuarial Information  
(GASB STATEMENT NO. 45)**

|  |                           |
|--|---------------------------|
| Normal Cost (service cost for one year)              | 189,314                   |
| Amortization of Unfunded Actuarial Accrued Liability | <u>269,371</u>            |
| Annual Required Contribution (ARC)                   | \$458,685                 |
| Interest on Net OPEB Obligation                      | 55,698                    |
| Adjustment to Annual Required Contribution           | <u>-97,975</u>            |
| Annual OPEB Cost (Expense)                           | 416,408                   |
| Estimated Contributions Made                         | <u>-247,181</u>           |
| Increase in Net OPEB Obligation                      | \$169,227                 |
| Net OPEB Obligation, Beginning of Year               | <u>1,237,741</u>          |
| Net OPEB Obligation, End of Year                     | <u><u>\$1,406,968</u></u> |

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation as of June 30, 2012, and the preceding years, were as follows:

**Schedule of Employer Contributions**

| Fiscal Year | Annual<br>OPEB | Percentage of       |             |
|-------------|----------------|---------------------|-------------|
|             |                | Annual OPEB         | Net OPEB    |
| Ending      | Cost           | Cost<br>Contributed | Obligation  |
| 6/30/2008   | \$564,329      | 40.66%              | \$334,873   |
| 6/30/2009   | \$592,837      | 46.68%              | \$650,997   |
| 6/30/2010   | \$753,224      | 62.52%              | \$933,285   |
| 6/30/2011   | \$784,862      | 61.21%              | \$1,237,741 |
| 6/30/2012   | \$416,408      | 59.36%              | \$1,406,968 |

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JUNE 30, 2012**

**Funded Status and Funding Progress.** As of January 1, 2012, the most recent valuation date, the actuarial accrued liability for benefits was \$3,328,950, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability of \$3,328,950 and a funded ratio of 0 percent. The covered payroll (annual payroll of active participating employees) was \$63,062,639, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 5.3 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment and termination, mortality, and healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The required schedule of funding progress immediately following the notes to financial statements presents multiyear trend information about whether the actuarial value of Plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**Actuarial Methods and Assumptions.** Projections of benefits for financial reporting purposes are based on the substantive plan provisions, as understood by the employer and participating members, and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and participating members. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The District's OPEB actuarial valuation as of January 1, 2012, used the entry age normal cost actuarial method to estimate the unfunded actuarial liability as of June 30, 2012, and to estimate the District's 2011-12 fiscal year annual required contribution. Because the OPEB liability is currently unfunded, the actuarial assumptions included a 4.5 percent rate of return on invested assets, which is the District's long-term expectation of investment returns under its investment policy. The actuarial assumptions also included a payroll growth rate of 4 percent per year, and an annual healthcare cost trend rate of 8.5 percent initially for the 2011-12 fiscal year, reduced by 0.5 percent per year, to an ultimate rate of 5 percent after 11 years. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at June 30, 2012, was 15 years.

**CHARLOTTE COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2012**

**16. CONSTRUCTION CONTRACT COMMITMENTS**

The following is a summary of major construction contract commitments remaining at fiscal year-end:

| Project                      |                | Contract<br>Amount   | Completed<br>to Date | Balance<br>Committed |
|------------------------------|----------------|----------------------|----------------------|----------------------|
| <b>Lemon Bay High School</b> |                |                      |                      |                      |
| Architect                    | Phase I - IV a | 2,345,526.11         | 2,279,554.26         | 65,971.85            |
| Architect                    | Phase IV b -V  | 2,265,993.96         | 1,162,285.06         | 1,103,708.90         |
| Contractor                   | Phase IV a - b | 11,490,050.75        | 3,609,102.59         | 7,880,948.16         |
| Contractor                   | Phase V        | 150,000.00           | -                    | 150,000.00           |
| <b>Punta Gorda Center</b>    |                |                      |                      |                      |
| Architect                    | Warehouse      | 384,990.00           | 153,633.04           | 231,356.96           |
| Architect                    | Maintenance    | 585,000.00           | 417,707.32           | 167,292.68           |
| Contractor                   | Warehouse      | 2,604,080.72         | 1,748,412.41         | 855,668.31           |
| Contractor                   | Maintenance    | 4,751,245.69         | 2,278,879.74         | 2,472,365.95         |
|                              |                | <u>24,576,887.23</u> | <u>11,649,574.42</u> | <u>12,927,312.81</u> |

**17. CONSORTIUMS**

The District was a member of the Special Projects Center Consortium (Center), a two-district consortium formed to provide educational media to support the educational programs of the schools served by the Center. The Center offices are located in Charlotte County, and the Charlotte County District School Board is the fiscal agent and has established an internal service fund to account for the program. The Consortium dissolved effective June 30, 2012.

The District is also a member of the Small School District Council Consortium, a consortium organized to provide educational information, interpretation, and consultation.

**18. RISK MANAGEMENT PROGRAMS**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Charlotte County District School Board is a member of the South Central Educational Risk Management Program (SCERMP), a consortium under which several district school boards have established a combined limited self-insurance program for property protection, general liability, automobile liability, workers' compensation, money and securities, employee fidelity

**CHARLOTTE COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2012**

and faithful performance, boiler and machinery, and other coverage deemed necessary by the members of the SCERMP. Section 1001.42(12)(k), Florida Statutes, provides the authority for the District to enter into such a risk management program. SCERMP is self-sustaining through member assessments (premiums), and purchases coverage through commercial companies for claims in excess of specified amounts. The Board of Directors for SCERMP is composed of superintendents of all participating districts. Employer's Mutual, Inc., serves as fiscal agent for SCERMP.

The property and casualty group under SCERMP is a public entity risk pool which was organized to develop, implement, and administer a multi-district cooperative property and casualty risk management program for the member school boards in which risk of loss is transferred to the group. The School Board makes an annual contribution to the group for its property and casualty coverage. The interlocal agreement and bylaws of the property and casualty group provide that the group will be self-sustaining through member contributions. However, member school boards are subject to supplemental contributions in the event of a contribution deficiency, except to the extent of the coverage available, then such deficiency is solely the responsibility of that member school board. In addition, it is the property and casualty group's policy to reinsure through commercial insurance carriers for workers' compensation and property loss claims in excess of specified amounts. The amount of settlements did not exceed insurance coverage for each of the past three fiscal years.

Effective January 1, 2010, the District contracted an administrator to manage the health and hospitalization self-insurance program, including the processing, investigating, and payment of claims. The insurance administrator has been approved by the Florida Department of Financial Services, Office of Insurance Regulation. The District's liability for health and hospitalization coverage is limited by excess insurance to \$225,000 per individual per plan year.

As of June 30, 2012, a liability in the amount of \$1,196,300 was actuarially determined to cover estimated incurred but not reported insurance claims payable.

The following schedule represents the changes in claim liability for past fiscal year for the District's self-insurance fund:

|         | Beginning-of-<br>Fiscal-Year<br>Liability | Current-Year<br>Claims and<br>Changes in<br>Estimates | Claims<br>Payments | Balance at<br>Fiscal<br>Year-End |
|---------|---|---|--------------------|----------------------------------|
| 2011-12 | \$1,196,300                               | \$13,278,709.47                                       | \$13,357,829.41    | \$1,117,180.06                   |

**CHARLOTTE COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2012**

Settled claims resulting from these risks have not exceeded coverage in any of the past three years.

**19. INTERNAL SERVICE FUNDS**

The following is a summary of financial information as reported in the internal service funds for the 2011-12 fiscal year:

|  | Total           | Employee<br>Benefit<br>Insurance | Special<br>Projects<br>Center |
|--|-----------------|----------------------------------|-------------------------------|
| Total Assets                                   | \$8,929,005.05  | \$8,893,169.79                   | \$35,835.26                   |
| Liabilities and Net Assets:                    |                 |                                  |                               |
| Accounts Payable                               | 60,364.68       | 56,069.07                        | 4,295.61                      |
| Salaries, Benefits and Payroll                 |                 |                                  |                               |
| Taxes Payable                                  | 4,913.39        | 1,625.35                         | 3,288.04                      |
| Payroll Deductions and<br>Withholdings Payable | 4,873.66        | 4,784.68                         | 88.98                         |
| Deposits Payable                               | 1,558,486.95    | 1,558,486.95                     | -                             |
| Estimated Unpaid Claims                        | 1,117,180.06    | 1,117,180.06                     | -                             |
| Unrestricted Net Assets                        | 6,183,186.31    | 6,155,023.68                     | 28,162.63                     |
| Total Liabilities and Net Assets               | \$8,929,005.05  | \$8,893,169.79                   | \$35,835.26                   |
| Revenues:                                      |                 |                                  |                               |
| Premium Contributions                          | 19,233,506.36   | 19,233,506.36                    | -                             |
| Charges for Services                           | 245,450.00      | -                                | 245,450.00                    |
| Charges for Sales                              | 16,706.29       | -                                | 16,706.29                     |
| Interest/Miscellaneous Income                  | 4,984.06        | 4,604.16                         | 379.90                        |
| Total Revenues                                 | 19,500,646.71   | 19,238,110.52                    | 262,536.19                    |
| Total Expenses                                 | (17,356,605.10) | -17,122,231.54                   | -234,373.56                   |
| Change in Net Assets                           | \$2,144,041.61  | \$2,115,878.98                   | \$28,162.63                   |

**CHARLOTTE COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2012**

**20. NON-FEDERAL SHARE FOR HEAD START PROGRAMS**

For the Head Start and Early Head Start grants, the District is required to provide 20 percent of the total amount expended using non-Federal funds and donated goods and services. Local funds expended were for facilities, equipment and district support staff, such as therapists, psychologists and teachers. Donated goods and services were provided by the community and were used for the benefit of the program. During this fiscal year, for grant number 04CH3161/45 with a period ending October 31, 2011, the required amount of non-Federal share is \$181,880.07. For grant number 04CH3161/46 the required amount of non-Federal share during the period November 1, 2011 through June 30, 2012 is \$350,712.72.

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION -  
SCHEDULE OF FUNDING PROGRESS  
OTHER POSTEMPLOYMENT BENEFITS PLAN  
June 30, 2012

Exhibit D-2  
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| Actuarial<br>Valuation<br>Date | Actuarial Value<br>of Assets<br>(a) | Actuarial Accrued<br>Liability (AAL)<br>Projected Unit<br>Credit<br>(b) | Unfunded AAL<br>(UAAL)<br>(b-a) | Funded Ratio<br>(a/b) | Covered<br>Payroll<br>(c) | UAAL as a<br>Percent<br>of Covered<br>Payroll<br>[(b-a)/c] |
|--------------------------------|-------------------------------------|---|---------------------------------|-----------------------|---------------------------|--|
| 7/1/2007                       | \$0                                 | \$4,981,327   | \$4,981,327                     | 0%                    | \$93,787,311              | 5.31%  |
| 1/1/2010                       | \$0                                 | \$6,042,832   | \$6,042,832                     | 0%                    | \$64,612,372              | 9.35%  |
| 1/1/2012                       | \$0                                 | \$3,328,950   | \$3,328,950                     | 0%                    | \$63,062,639              | 5.28%  |

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**For the Fiscal Year Ended June 30, 2012**

|  | Account Number | Budgeted Amounts       |                        | Actual Amounts         | Variance with Final Budget - Positive (Negative) |
|--|----------------|------------------------|------------------------|------------------------|--|
|  |                | Original               | Final                  |                        |  |
| <b>REVENUES</b>  |                |                        |                        |                        |  |
| Federal Direct   | 3100           | 157,000.00             | 157,000.00             | 176,188.93             | 19,188.93  |
| Federal Through State  | 3200           | 683,579.00             | 689,538.00             | 962,153.80             | 272,615.80                                       |
| State Sources  | 3300           | 28,915,454.00          | 29,427,076.00          | 28,831,603.02          | (595,472.98)                                     |
| <i>Local Sources:</i>  |                |                        |                        |                        |  |
| Property Taxes Levied for Operational Purposes                   | 3411           | 76,358,029.00          | 76,358,029.00          | 76,102,821.47          | (255,207.53)                                     |
| Property Taxes Levied for Debt Service                           | 3412           |                        |                        | 0.00                   | 0.00   |
| Property Taxes Levied for Capital Projects                       | 3413           |                        |                        | 0.00                   | 0.00   |
| Local Sales Taxes  | 3418           |                        |                        | 0.00                   | 0.00   |
| Charges for Service - Food Service                               | 345X           |                        |                        | 0.00                   | 0.00   |
| Impact Fees  | 3496           |                        |                        | 0.00                   | 0.00   |
| Other Local Revenue  |                | 3,396,818.00           | 4,042,751.00           | 3,787,855.55           | (254,895.45)                                     |
| Total Local Sources  | 3400           | 79,754,847.00          | 80,400,780.00          | 79,890,677.02          | (510,102.98)                                     |
| <b>Total Revenues</b>  |                | <b>109,510,880.00</b>  | <b>110,674,394.00</b>  | <b>109,860,622.77</b>  | <b>(813,771.23)</b>                              |
| <b>EXPENDITURES</b>  |                |                        |                        |                        |  |
| <i>Current:</i>  |                |                        |                        |                        |  |
| Instruction  | 5000           | 74,174,834.00          | 74,749,711.00          | 73,300,612.10          | 1,449,098.90                                     |
| Pupil Personnel Services   | 6100           | 7,224,079.00           | 7,513,090.00           | 7,432,631.10           | 80,458.90  |
| Instructional Media Services                                     | 6200           | 1,578,731.00           | 1,641,998.00           | 1,579,553.57           | 62,444.43  |
| Instruction and Curriculum Development Services                  | 6300           | 3,182,687.00           | 3,252,744.00           | 3,178,928.91           | 73,815.09  |
| Instructional Staff Training Services                            | 6400           | 1,149,882.00           | 1,461,503.00           | 1,166,658.83           | 294,844.17                                       |
| Instructional-Related Technology                                 | 6500           | 482,854.00             | 595,362.00             | 593,152.20             | 2,209.80   |
| Board  | 7100           | 953,185.00             | 782,241.00             | 778,457.83             | 3,783.17   |
| General Administration   | 7200           | 328,040.00             | 350,327.00             | 316,031.38             | 34,295.62  |
| School Administration  | 7300           | 8,042,022.00           | 8,187,850.00           | 8,167,248.68           | 20,601.32  |
| Facilities Acquisition and Construction                          | 7410           |                        |                        | 0.00                   | 0.00   |
| Fiscal Services  | 7500           | 969,697.00             | 1,025,496.00           | 1,015,552.08           | 9,943.92   |
| Food Services  | 7600           |                        |                        | 0.00                   | 0.00   |
| Central Services   | 7700           | 2,684,082.00           | 2,434,887.00           | 2,325,980.14           | 108,906.86                                       |
| Pupil Transportation   | 7800           | 6,581,665.00           | 6,487,252.00           | 6,178,124.28           | 309,127.72                                       |
| Operation of Plant   | 7900           | 11,742,526.00          | 11,815,068.00          | 11,409,220.10          | 405,847.90                                       |
| Maintenance of Plant   | 8100           | 3,592,597.00           | 3,712,122.00           | 3,603,020.16           | 109,101.84                                       |
| Administrative Technology Services                               | 8200           | 1,342,961.00           | 1,360,179.00           | 1,316,247.59           | 43,931.41  |
| Community Services   | 9100           | 169,509.00             | 154,388.00             | 149,967.03             | 4,420.97   |
| <i>Debt Service: (Function 9200)</i>                             |                |                        |                        |                        |  |
| Retirement of Principal  | 710            |                        |                        | 0.00                   | 0.00   |
| Interest   | 720            | 350,000.00             | 350,000.00             | 69,470.06              | 280,529.94                                       |
| Dues, Fees and Issuance Costs                                    | 730            |                        |                        | 0.00                   | 0.00   |
| Miscellaneous Expenditures                                       | 790            |                        |                        | 0.00                   | 0.00   |
| <i>Capital Outlay:</i>   |                |                        |                        |                        |  |
| Facilities Acquisition and Construction                          | 7420           |                        |                        | 0.00                   | 0.00   |
| Other Capital Outlay   | 9300           |                        |                        | 0.00                   | 0.00   |
| <b>Total Expenditures</b>  |                | <b>124,549,351.00</b>  | <b>125,874,218.00</b>  | <b>122,580,856.04</b>  | <b>3,293,361.96</b>                              |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b> |                | <b>(15,038,471.00)</b> | <b>(15,199,824.00)</b> | <b>(12,720,233.27)</b> | <b>2,479,590.73</b>                              |
| <b>OTHER FINANCING SOURCES (USES)</b>                            |                |                        |                        |                        |  |
| Long-Term Bonds Issued   | 3710           |                        |                        | 0.00                   | 0.00   |
| Premium on Sale of Bonds   | 3791           |                        |                        | 0.00                   | 0.00   |
| Discount on Sale of Bonds  | 891            |                        |                        | 0.00                   | 0.00   |
| Refunding Bonds Issued   | 3715           |                        |                        | 0.00                   | 0.00   |
| Premium on Refunding Bonds                                       | 3792           |                        |                        | 0.00                   | 0.00   |
| Discount on Refunding Bonds                                      | 892            |                        |                        | 0.00                   | 0.00   |
| Certificates of Participation Issued                             | 3750           |                        |                        | 0.00                   | 0.00   |
| Premium on Certificates of Participation                         | 3793           |                        |                        | 0.00                   | 0.00   |
| Discount on Certificates of Participation                        | 893            |                        |                        | 0.00                   | 0.00   |
| Loans Incurred   | 3720           |                        |                        | 0.00                   | 0.00   |
| Proceeds from the Sale of Capital Assets                         | 3730           |                        |                        | 0.00                   | 0.00   |
| Loss Recoveries  | 3740           |                        | 120,547.00             | 117,242.58             | (3,304.42)                                       |
| Proceeds of Forward Supply Contract                              | 3760           |                        |                        | 0.00                   | 0.00   |
| Special Facilities Construction Advances                         | 3770           |                        |                        | 0.00                   | 0.00   |
| Payments to Refunded Bond Escrow Agent (Function 9299)           | 760            |                        |                        | 0.00                   | 0.00   |
| Transfers In   | 3600           | 4,800,000.00           | 4,800,000.00           | 4,800,000.00           | 0.00   |
| Transfers Out  | 9700           |                        |                        | 0.00                   | 0.00   |
| <b>Total Other Financing Sources (Uses)</b>                      |                | <b>4,800,000.00</b>    | <b>4,920,547.00</b>    | <b>4,917,242.58</b>    | <b>(3,304.42)</b>                                |
| <b>SPECIAL ITEMS</b>   |                |                        |                        | 0.00                   | 0.00   |
| <b>EXTRAORDINARY ITEMS</b>                                       |                |                        |                        | 0.00                   | 0.00   |
| <b>Net Change in Fund Balances</b>                               |                | <b>(10,238,471.00)</b> | <b>(10,279,277.00)</b> | <b>(7,802,990.69)</b>  | <b>2,476,286.31</b>                              |
| Fund Balances, July 1, 2011                                      | 2800           | 16,548,001.00          | 16,548,001.00          | 16,548,001.32          | 0.32   |
| Adjustment to Fund Balances                                      | 2891           |                        |                        | 0.00                   | 0.00   |
| Fund Balances, June 30, 2012                                     | 2700           | 6,309,530.00           | 6,268,724.00           | 8,745,010.63           | 2,476,286.63                                     |

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE - FEDERAL ECONOMIC STIMULUS PROGRAMS FUNDS**  
**For the Fiscal Year Ended June 30, 2012**

|  | Account Number | Budgeted Amounts  |                   | Actual Amounts    | Variance with Final Budget - Positive (Negative) |
|--|----------------|-------------------|-------------------|-------------------|--|
|  |                | Original          | Final             |                   |  |
| <b>REVENUES</b>  |                |                   |                   |                   |  |
| Federal Direct   | 3100           |                   |                   | 0.00              | 0.00   |
| Federal Through State  | 3200           | 705,370.00        | 591,320.54        | 591,290.24        | (30.30)  |
| State Sources  | 3300           |                   |                   | 0.00              | 0.00   |
| <i>Local Sources:</i>  |                |                   |                   |                   |  |
| Property Taxes Levied for Operational Purposes                   | 3411           |                   |                   | 0.00              | 0.00   |
| Property Taxes Levied for Debt Service                           | 3412           |                   |                   | 0.00              | 0.00   |
| Property Taxes Levied for Capital Projects                       | 3413           |                   |                   | 0.00              | 0.00   |
| Local Sales Taxes  | 3418           |                   |                   | 0.00              | 0.00   |
| Charges for Service - Food Service                               | 345X           |                   |                   | 0.00              | 0.00   |
| Impact Fees  | 3496           |                   |                   | 0.00              | 0.00   |
| Other Local Revenue  |                |                   |                   | 0.00              | 0.00   |
| Total Local Sources  | 3400           | 0.00              | 0.00              | 0.00              | 0.00   |
| <b>Total Revenues</b>  |                | <b>705,370.00</b> | <b>591,320.54</b> | <b>591,290.24</b> | <b>(30.30)</b>                                   |
| <b>EXPENDITURES</b>  |                |                   |                   |                   |  |
| <i>Current:</i>  |                |                   |                   |                   |  |
| Instruction  | 5000           | 227,391.00        | 248,320.70        | 248,320.70        | 0.00   |
| Pupil Personnel Services   | 6100           | 1,850.00          |                   | 0.00              | 0.00   |
| Instructional Media Services                                     | 6200           |                   |                   | 0.00              | 0.00   |
| Instruction and Curriculum Development Services                  | 6300           | 260,924.00        | 224,741.17        | 224,741.17        | 0.00   |
| Instructional Staff Training Services                            | 6400           | 126,185.00        | 88,997.16         | 88,968.29         | 28.87  |
| Instructional-Related Technology                                 | 6500           | 71,946.00         | 13,799.74         | 13,799.74         | 0.00   |
| Board  | 7100           |                   |                   | 0.00              | 0.00   |
| General Administration   | 7200           | 16,474.00         | 14,236.77         | 14,235.34         | 1.43   |
| School Administration  | 7300           |                   |                   | 0.00              | 0.00   |
| Facilities Acquisition and Construction                          | 7410           |                   | 1,225.00          | 1,225.00          | 0.00   |
| Fiscal Services  | 7500           |                   |                   | 0.00              | 0.00   |
| Food Services  | 7600           |                   |                   | 0.00              | 0.00   |
| Central Services   | 7700           |                   |                   | 0.00              | 0.00   |
| Pupil Transportation   | 7800           |                   |                   | 0.00              | 0.00   |
| Operation of Plant   | 7900           |                   |                   | 0.00              | 0.00   |
| Maintenance of Plant   | 8100           |                   |                   | 0.00              | 0.00   |
| Administrative Technology Services                               | 8200           | 600.00            |                   | 0.00              | 0.00   |
| Community Services   | 9100           |                   |                   | 0.00              | 0.00   |
| <i>Debt Service: (Function 9200)</i>                             |                |                   |                   |                   |  |
| Retirement of Principal  | 710            |                   |                   | 0.00              | 0.00   |
| Interest   | 720            |                   |                   | 0.00              | 0.00   |
| Dues, Fees and Issuance Costs                                    | 730            |                   |                   | 0.00              | 0.00   |
| Miscellaneous Expenditures                                       | 790            |                   |                   | 0.00              | 0.00   |
| <i>Capital Outlay:</i>   |                |                   |                   |                   |  |
| Facilities Acquisition and Construction                          | 7420           |                   |                   | 0.00              | 0.00   |
| Other Capital Outlay   | 9300           |                   |                   | 0.00              | 0.00   |
| <b>Total Expenditures</b>  |                | <b>705,370.00</b> | <b>591,320.54</b> | <b>591,290.24</b> | <b>30.30</b>                                     |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b> |                | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>(0.00)</b>                                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                            |                |                   |                   |                   |  |
| Long-Term Bonds Issued   | 3710           |                   |                   | 0.00              | 0.00   |
| Premium on Sale of Bonds   | 3791           |                   |                   | 0.00              | 0.00   |
| Discount on Sale of Bonds  | 891            |                   |                   | 0.00              | 0.00   |
| Refunding Bonds Issued   | 3715           |                   |                   | 0.00              | 0.00   |
| Premium on Refunding Bonds                                       | 3792           |                   |                   | 0.00              | 0.00   |
| Discount on Refunding Bonds                                      | 892            |                   |                   | 0.00              | 0.00   |
| Certificates of Participation Issued                             | 3750           |                   |                   | 0.00              | 0.00   |
| Premium on Certificates of Participation                         | 3793           |                   |                   | 0.00              | 0.00   |
| Discount on Certificates of Participation                        | 893            |                   |                   | 0.00              | 0.00   |
| Loans Incurred   | 3720           |                   |                   | 0.00              | 0.00   |
| Proceeds from the Sale of Capital Assets                         | 3730           |                   |                   | 0.00              | 0.00   |
| Loss Recoveries  | 3740           |                   |                   | 0.00              | 0.00   |
| Proceeds of Forward Supply Contract                              | 3760           |                   |                   | 0.00              | 0.00   |
| Special Facilities Construction Advances                         | 3770           |                   |                   | 0.00              | 0.00   |
| Payments to Refunded Bond Escrow Agent (Function 9299)           | 760            |                   |                   | 0.00              | 0.00   |
| Transfers In   | 3600           |                   |                   | 0.00              | 0.00   |
| Transfers Out  | 9700           |                   |                   | 0.00              | 0.00   |
| <b>Total Other Financing Sources (Uses)</b>                      |                | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>                                      |
| <b>SPECIAL ITEMS</b>   |                |                   |                   | 0.00              | 0.00   |
| <b>EXTRAORDINARY ITEMS</b>                                       |                |                   |                   | 0.00              | 0.00   |
| <b>Net Change in Fund Balances</b>                               |                | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>(0.00)</b>                                    |
| Fund Balances, July 1, 2011                                      | 2800           | 0.00              | 0.00              | 0.00              | 0.00   |
| Adjustment to Fund Balances                                      | 2891           |                   |                   | 0.00              | 0.00   |
| Fund Balances, June 30, 2012                                     | 2700           | 0.00              | 0.00              | 0.00              | 0.00   |

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE - MISCELLANEOUS SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2012**

|  | Account Number | Budgeted Amounts |                | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|----------------|------------------|----------------|----------------|--|
|  |                | Original         | Final          |                |  |
| <b>REVENUES</b>  |                |                  |                |                |  |
| Federal Direct   | 3100           |                  |                | 0.00           | 0.00   |
| Federal Through State  | 3200           |                  |                | 0.00           | 0.00   |
| State Sources  | 3300           |                  |                | 0.00           | 0.00   |
| <i>Local Sources:</i>  |                |                  |                |                |  |
| Property Taxes Levied for Operational Purposes                   | 3411           |                  |                | 0.00           | 0.00   |
| Property Taxes Levied for Debt Service                           | 3412           |                  |                | 0.00           | 0.00   |
| Property Taxes Levied for Capital Projects                       | 3413           |                  |                | 0.00           | 0.00   |
| Local Sales Taxes  | 3418           |                  |                | 0.00           | 0.00   |
| Charges for Service - Food Service                               | 345X           |                  |                | 0.00           | 0.00   |
| Impact Fees  | 3496           |                  |                | 0.00           | 0.00   |
| Other Local Revenue  |                | 0.00             | 4,174.00       | 20,642.54      | 16,468.54  |
| Total Local Sources  | 3400           | 0.00             | 4,174.00       | 20,642.54      | 16,468.54  |
| <b>Total Revenues</b>  |                | 0.00             | 4,174.00       | 20,642.54      | 16,468.54  |
| <b>EXPENDITURES</b>  |                |                  |                |                |  |
| <i>Current:</i>  |                |                  |                |                |  |
| Instruction  | 5000           |                  |                | 0.00           | 0.00   |
| Pupil Personnel Services   | 6100           |                  |                | 0.00           | 0.00   |
| Instructional Media Services                                     | 6200           |                  |                | 0.00           | 0.00   |
| Instruction and Curriculum Development Services                  | 6300           |                  |                | 0.00           | 0.00   |
| Instructional Staff Training Services                            | 6400           |                  |                | 0.00           | 0.00   |
| Instructional-Related Technology                                 | 6500           |                  |                | 0.00           | 0.00   |
| Board  | 7100           |                  |                | 0.00           | 0.00   |
| General Administration   | 7200           |                  |                | 0.00           | 0.00   |
| School Administration  | 7300           |                  |                | 0.00           | 0.00   |
| Facilities Acquisition and Construction                          | 7410           | 11,938,486.00    | 9,496,166.00   | 6,543,970.54   | 2,952,195.46                                     |
| Fiscal Services  | 7500           | 35,288.00        | 35,818.00      | 35,728.88      | 89.12  |
| Food Services  | 7600           |                  |                | 0.00           | 0.00   |
| Central Services   | 7700           | 229,815.00       | 200,859.00     | 200,818.53     | 40.47  |
| Pupil Transportation   | 7800           |                  |                | 0.00           | 0.00   |
| Operation of Plant   | 7900           |                  |                | 0.00           | 0.00   |
| Maintenance of Plant   | 8100           |                  |                | 0.00           | 0.00   |
| Administrative Technology Services                               | 8200           |                  |                | 0.00           | 0.00   |
| Community Services   | 9100           |                  |                | 0.00           | 0.00   |
| <i>Debt Service: (Function 9200)</i>                             |                |                  |                |                |  |
| Retirement of Principal  | 710            |                  |                | 0.00           | 0.00   |
| Interest   | 720            |                  |                | 0.00           | 0.00   |
| Dues, Fees and Issuance Costs                                    | 730            |                  |                | 0.00           | 0.00   |
| Miscellaneous Expenditures                                       | 790            |                  |                | 0.00           | 0.00   |
| <i>Capital Outlay:</i>   |                |                  |                |                |  |
| Facilities Acquisition and Construction                          | 7420           |                  |                | 0.00           | 0.00   |
| Other Capital Outlay   | 9300           |                  |                | 0.00           | 0.00   |
| <b>Total Expenditures</b>  |                | 12,203,589.00    | 9,732,843.00   | 6,780,517.95   | 2,952,325.05                                     |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b> |                | (12,203,589.00)  | (9,728,669.00) | (6,759,875.41) | 2,968,793.59                                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                            |                |                  |                |                |  |
| Long-Term Bonds Issued   | 3710           |                  |                | 0.00           | 0.00   |
| Premium on Sale of Bonds   | 3791           |                  |                | 0.00           | 0.00   |
| Discount on Sale of Bonds  | 891            |                  |                | 0.00           | 0.00   |
| Refunding Bonds Issued   | 3715           |                  |                | 0.00           | 0.00   |
| Premium on Refunding Bonds                                       | 3792           |                  |                | 0.00           | 0.00   |
| Discount on Refunding Bonds                                      | 892            |                  |                | 0.00           | 0.00   |
| Certificates of Participation Issued                             | 3750           |                  |                | 0.00           | 0.00   |
| Premium on Certificates of Participation                         | 3793           |                  |                | 0.00           | 0.00   |
| Discount on Certificates of Participation                        | 893            |                  |                | 0.00           | 0.00   |
| Loans Incurred   | 3720           |                  |                | 0.00           | 0.00   |
| Proceeds from the Sale of Capital Assets                         | 3730           |                  |                | 0.00           | 0.00   |
| Loss Recoveries  | 3740           | 0.00             | 0.00           | (84,968.09)    | (84,968.09)                                      |
| Proceeds of Forward Supply Contract                              | 3760           |                  |                | 0.00           | 0.00   |
| Special Facilities Construction Advances                         | 3770           |                  |                | 0.00           | 0.00   |
| Payments to Refunded Bond Escrow Agent (Function 9299)           | 760            |                  |                | 0.00           | 0.00   |
| Transfers In   | 3600           | 8,513,782.00     | 937,545.00     | 0.00           | (937,545.00)                                     |
| Transfers Out  | 9700           |                  |                | 0.00           | 0.00   |
| <b>Total Other Financing Sources (Uses)</b>                      |                | 8,513,782.00     | 937,545.00     | (84,968.09)    | (1,022,513.09)                                   |
| <b>SPECIAL ITEMS</b>   |                |                  |                | 0.00           | 0.00   |
| <b>EXTRAORDINARY ITEMS</b>                                       |                |                  |                | 0.00           | 0.00   |
| <b>Net Change in Fund Balances</b>                               |                | (3,689,807.00)   | (8,791,124.00) | (6,844,843.50) | 1,946,280.50                                     |
| Fund Balances, July 1, 2011                                      | 2800           | 13,791,124.00    | 13,791,124.00  | 13,791,123.31  | (0.69)   |
| Adjustment to Fund Balances                                      | 2891           |                  |                | 0.00           | 0.00   |
| Fund Balances, June 30, 2012                                     | 2700           | 10,101,317.00    | 5,000,000.00   | 6,946,279.81   | 1,946,279.81                                     |

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2012

|  | Account Number | Special Revenue Funds |                            |                                   | Total Nonmajor Special Revenue Funds |
|--|----------------|-----------------------|----------------------------|-----------------------------------|--------------------------------------|
|  |                | Food Service 410      | Other Federal Programs 420 | Miscellaneous Special Revenue 490 |                                      |
| <b>ASSETS</b>                                      |                |                       |                            |                                   |                                      |
| Cash and Cash Equivalents                          | 1110           | 1,550.00              | 0.00                       | 0.00                              | 1,550.00                             |
| Investments  | 1160           | 1,233,476.58          | 0.00                       | 0.00                              | 1,233,476.58                         |
| Taxes Receivable, Net                              | 1120           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Accounts Receivable, Net                           | 1130           | 681.42                | 0.00                       | 0.00                              | 681.42                               |
| Interest Receivable                                | 1170           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Due from Reinsurer                                 | 1180           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Deposits Receivable                                | 1210           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| <i>Due From Other Funds:</i>                       |                |                       |                            |                                   |                                      |
| Budgetary Funds                                    | 1141           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Internal Funds                                     | 1142           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Due from Other Agencies                            | 1220           | 78,516.89             | 433,766.09                 | 0.00                              | 512,282.98                           |
| Inventory  | 1150           | 330,453.92            | 0.00                       | 0.00                              | 330,453.92                           |
| Prepaid Items                                      | 1230           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| <i>Restricted Assets:</i>                          |                |                       |                            |                                   |                                      |
| Cash with Fiscal/Service Agents                    | 1114           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| <b>Total Assets</b>                                |                | <b>1,644,678.81</b>   | <b>433,766.09</b>          | <b>0.00</b>                       | <b>2,078,444.90</b>                  |
| <b>LIABILITIES AND FUND BALANCES</b>               |                |                       |                            |                                   |                                      |
| <b>LIABILITIES</b>                                 |                |                       |                            |                                   |                                      |
| Salaries, Benefits and Payroll Taxes Payable       | 2110           | 16,824.18             | 51,388.31                  | 0.00                              | 68,212.49                            |
| Payroll Deductions and Withholdings                | 2170           | 27,083.79             | 57,215.53                  | 0.00                              | 84,299.32                            |
| Accounts Payable                                   | 2120           | 4,218.95              | 87,422.46                  | 0.00                              | 91,641.41                            |
| Judgments Payable                                  | 2130           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Construction Contracts Payable                     | 2140           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Construction Contracts Payable-Retained Percentage | 2150           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Matured Bonds Payable                              | 2180           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Matured Interest Payable                           | 2190           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Due to Fiscal Agent                                | 2240           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Sales Tax Payable                                  | 2260           | 28.00                 | 0.00                       | 0.00                              | 28.00                                |
| Accrued Interest Payable                           | 2210           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Deposits Payable                                   | 2220           | 79,012.94             | 0.00                       | 0.00                              | 79,012.94                            |
| Due to Other Agencies                              | 2230           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Section 1011.13 Notes Payable                      | 2250           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| <i>Due to Other Funds:</i>                         |                |                       |                            |                                   |                                      |
| Budgetary Funds                                    | 2161           | 0.00                  | 237,739.79                 | 0.00                              | 237,739.79                           |
| Internal Funds                                     | 2162           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| <i>Deferred Revenue:</i>                           |                |                       |                            |                                   |                                      |
| Unearned Revenue                                   | 2410           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Unavailable Revenue                                | 2410           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| <b>Total Liabilities</b>                           |                | <b>127,167.86</b>     | <b>433,766.09</b>          | <b>0.00</b>                       | <b>560,933.95</b>                    |
| <b>FUND BALANCES</b>                               |                |                       |                            |                                   |                                      |
| <i>Nonspendable:</i>                               |                |                       |                            |                                   |                                      |
| Inventory  | 2711           | 330,453.92            | 0.00                       | 0.00                              | 330,453.92                           |
| Prepaid Amounts                                    | 2712           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Permanent Fund Principal                           | 2713           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Other Not in Spendable Form                        | 2719           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| <b>Total Nonspendable Fund Balance</b>             | <b>2710</b>    | <b>330,453.92</b>     | <b>0.00</b>                | <b>0.00</b>                       | <b>330,453.92</b>                    |
| <i>Restricted for:</i>                             |                |                       |                            |                                   |                                      |
| Economic Stabilization                             | 2721           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Federal Required Carryover Programs                | 2722           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| State Required Carryover Programs                  | 2723           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Local Sales Tax and Other Tax Levy                 | 2724           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Debt Service                                       | 2725           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Capital Projects                                   | 2726           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Restricted for                                     | 2729           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Restricted for                                     | 2729           | 1,187,057.03          | 0.00                       | 0.00                              | 1,187,057.03                         |
| <b>Total Restricted Fund Balance</b>               | <b>2720</b>    | <b>1,187,057.03</b>   | <b>0.00</b>                | <b>0.00</b>                       | <b>1,187,057.03</b>                  |
| <i>Committed to:</i>                               |                |                       |                            |                                   |                                      |
| Economic Stabilization                             | 2731           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Contractual Agreements                             | 2732           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Committed for                                      | 2739           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Committed for                                      | 2739           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| <b>Total Committed Fund Balance</b>                | <b>2730</b>    | <b>0.00</b>           | <b>0.00</b>                | <b>0.00</b>                       | <b>0.00</b>                          |
| <i>Assigned to:</i>                                |                |                       |                            |                                   |                                      |
| Special Revenue                                    | 2741           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Debt Service                                       | 2742           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Capital Projects                                   | 2743           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Permanent Funds                                    | 2744           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Assigned for                                       | 2749           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| Assigned for                                       | 2749           | 0.00                  | 0.00                       | 0.00                              | 0.00                                 |
| <b>Total Assigned Fund Balance</b>                 | <b>2740</b>    | <b>0.00</b>           | <b>0.00</b>                | <b>0.00</b>                       | <b>0.00</b>                          |
| <b>Total Unassigned Fund Balance</b>               | <b>2750</b>    | <b>0.00</b>           | <b>0.00</b>                | <b>0.00</b>                       | <b>0.00</b>                          |
| <b>Total Fund Balances</b>                         | <b>2700</b>    | <b>1,517,510.95</b>   | <b>0.00</b>                | <b>0.00</b>                       | <b>1,517,510.95</b>                  |
| <b>Total Liabilities and Fund Balances</b>         |                | <b>1,644,678.81</b>   | <b>433,766.09</b>          | <b>0.00</b>                       | <b>2,078,444.90</b>                  |

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2012

|  | Account Number | Debt Service Funds |                                   |
|--|----------------|--------------------|-----------------------------------|
|  |                | SBE/COBI Bonds 210 | Total Nonmajor Debt Service Funds |
| <b>ASSETS</b>                                      |                |                    |                                   |
| Cash and Cash Equivalents                          | 1110           | 0.00               | 0.00                              |
| Investments  | 1160           | 88,571.72          | 88,571.72                         |
| Taxes Receivable, Net                              | 1120           | 0.00               | 0.00                              |
| Accounts Receivable, Net                           | 1130           | 0.00               | 0.00                              |
| Interest Receivable                                | 1170           | 0.00               | 0.00                              |
| Due from Reinsurer                                 | 1180           | 0.00               | 0.00                              |
| Deposits Receivable                                | 1210           | 0.00               | 0.00                              |
| <i>Due From Other Funds:</i>                       |                |                    |                                   |
| Budgetary Funds                                    | 1141           | 0.00               | 0.00                              |
| Internal Funds                                     | 1142           | 0.00               | 0.00                              |
| Due from Other Agencies                            | 1220           | 0.00               | 0.00                              |
| Inventory  | 1150           | 0.00               | 0.00                              |
| Prepaid Items                                      | 1230           | 0.00               | 0.00                              |
| <i>Restricted Assets:</i>                          |                |                    |                                   |
| Cash with Fiscal/Service Agents                    | 1114           | 0.00               | 0.00                              |
| <b>Total Assets</b>                                |                | <b>88,571.72</b>   | <b>88,571.72</b>                  |
| <b>LIABILITIES AND FUND BALANCES</b>               |                |                    |                                   |
| <b>LIABILITIES</b>                                 |                |                    |                                   |
| Salaries, Benefits and Payroll Taxes Payable       | 2110           | 0.00               | 0.00                              |
| Payroll Deductions and Withholdings                | 2170           | 0.00               | 0.00                              |
| Accounts Payable                                   | 2120           | 0.00               | 0.00                              |
| Judgments Payable                                  | 2130           | 0.00               | 0.00                              |
| Construction Contracts Payable                     | 2140           | 0.00               | 0.00                              |
| Construction Contracts Payable-Retained Percentage | 2150           | 0.00               | 0.00                              |
| Matured Bonds Payable                              | 2180           | 0.00               | 0.00                              |
| Matured Interest Payable                           | 2190           | 0.00               | 0.00                              |
| Due to Fiscal Agent                                | 2240           | 0.00               | 0.00                              |
| Sales Tax Payable                                  | 2260           | 0.00               | 0.00                              |
| Accrued Interest Payable                           | 2210           | 0.00               | 0.00                              |
| Deposits Payable                                   | 2220           | 0.00               | 0.00                              |
| Due to Other Agencies                              | 2230           | 0.00               | 0.00                              |
| Section 1011 13 Notes Payable                      | 2250           | 0.00               | 0.00                              |
| <i>Due to Other Funds:</i>                         |                |                    |                                   |
| Budgetary Funds                                    | 2161           | 0.00               | 0.00                              |
| Internal Funds                                     | 2162           | 0.00               | 0.00                              |
| <i>Deferred Revenue:</i>                           |                |                    |                                   |
| Unearned Revenue                                   | 2410           | 0.00               | 0.00                              |
| Unavailable Revenue                                | 2410           | 0.00               | 0.00                              |
| <b>Total Liabilities</b>                           |                | <b>0.00</b>        | <b>0.00</b>                       |
| <b>FUND BALANCES</b>                               |                |                    |                                   |
| <i>Nonspendable:</i>                               |                |                    |                                   |
| Inventory  | 2711           | 0.00               | 0.00                              |
| Prepaid Amounts                                    | 2712           | 0.00               | 0.00                              |
| Permanent Fund Principal                           | 2713           | 0.00               | 0.00                              |
| Other Not in Spendable Form                        | 2719           | 0.00               | 0.00                              |
| <i>Total Nonspendable Fund Balance</i>             | 2710           | 0.00               | 0.00                              |
| <i>Restricted for:</i>                             |                |                    |                                   |
| Economic Stabilization                             | 2721           | 0.00               | 0.00                              |
| Federal Required Carryover Programs                | 2722           | 0.00               | 0.00                              |
| State Required Carryover Programs                  | 2723           | 0.00               | 0.00                              |
| Local Sales Tax and Other Tax Levy                 | 2724           | 0.00               | 0.00                              |
| Debt Service                                       | 2725           | 88,571.72          | 88,571.72                         |
| Capital Projects                                   | 2726           | 0.00               | 0.00                              |
| Restricted for                                     | 2729           | 0.00               | 0.00                              |
| Restricted for                                     | 2729           | 0.00               | 0.00                              |
| <i>Total Restricted Fund Balance</i>               | 2720           | <b>88,571.72</b>   | <b>88,571.72</b>                  |
| <i>Committed to:</i>                               |                |                    |                                   |
| Economic Stabilization                             | 2731           | 0.00               | 0.00                              |
| Contractual Agreements                             | 2732           | 0.00               | 0.00                              |
| Committed for                                      | 2739           | 0.00               | 0.00                              |
| Committed for                                      | 2739           | 0.00               | 0.00                              |
| <i>Total Committed Fund Balance</i>                | 2730           | 0.00               | 0.00                              |
| <i>Assigned to:</i>                                |                |                    |                                   |
| Special Revenue                                    | 2741           | 0.00               | 0.00                              |
| Debt Service                                       | 2742           | 0.00               | 0.00                              |
| Capital Projects                                   | 2743           | 0.00               | 0.00                              |
| Permanent Funds                                    | 2744           | 0.00               | 0.00                              |
| Assigned for                                       | 2749           | 0.00               | 0.00                              |
| Assigned for                                       | 2749           | 0.00               | 0.00                              |
| <i>Total Assigned Fund Balance</i>                 | 2740           | 0.00               | 0.00                              |
| <i>Total Unassigned Fund Balance</i>               | 2750           | 0.00               | 0.00                              |
| <b>Total Fund Balances</b>                         | 2700           | <b>88,571.72</b>   | <b>88,571.72</b>                  |
| <b>Total Liabilities and Fund Balances</b>         |                | <b>88,571.72</b>   | <b>88,571.72</b>                  |

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2012**

|  | Account<br>Number | Capital Projects Funds   |  |
|--|-------------------|--------------------------|--|
|  |                   | District<br>Bonds<br>350 | Total Nonmajor<br>Capital<br>Projects<br>Funds |
| <b>ASSETS</b>                                      |                   |                          |  |
| Cash and Cash Equivalents                          | 1110              | 0.00                     | 0.00   |
| Investments  | 1160              | 5,060,676.16             | 5,060,676.16                                   |
| Taxes Receivable, Net                              | 1120              | 0.00                     | 0.00   |
| Accounts Receivable, Net                           | 1130              | 0.00                     | 0.00   |
| Interest Receivable                                | 1170              | 0.00                     | 0.00   |
| Due from Reinsurer                                 | 1180              | 0.00                     | 0.00   |
| Deposits Receivable                                | 1210              | 0.00                     | 0.00   |
| <i>Due From Other Funds:</i>                       |                   |                          |  |
| Budgetary Funds                                    | 1141              | 0.00                     | 0.00   |
| Internal Funds                                     | 1142              | 0.00                     | 0.00   |
| Due from Other Agencies                            | 1220              | 0.00                     | 0.00   |
| Inventory  | 1150              | 0.00                     | 0.00   |
| Prepaid Items                                      | 1230              | 0.00                     | 0.00   |
| <i>Restricted Assets:</i>                          |                   |                          |  |
| Cash with Fiscal/Service Agents                    | 1114              | 0.00                     | 0.00   |
| <b>Total Assets</b>                                |                   | <b>5,060,676.16</b>      | <b>5,060,676.16</b>                            |
| <b>LIABILITIES AND FUND BALANCES</b>               |                   |                          |  |
| <b>LIABILITIES</b>                                 |                   |                          |  |
| Salaries, Benefits and Payroll Taxes Payable       | 2110              | 0.00                     | 0.00   |
| Payroll Deductions and Withholdings                | 2170              | 0.00                     | 0.00   |
| Accounts Payable                                   | 2120              | 0.00                     | 0.00   |
| Judgments Payable                                  | 2130              | 0.00                     | 0.00   |
| Construction Contracts Payable                     | 2140              | 180,063.66               | 180,063.66                                     |
| Construction Contracts Payable-Retained Percentage | 2150              | 231,426.78               | 231,426.78                                     |
| Matured Bonds Payable                              | 2180              | 0.00                     | 0.00   |
| Matured Interest Payable                           | 2190              | 0.00                     | 0.00   |
| Due to Fiscal Agent                                | 2240              | 0.00                     | 0.00   |
| Sales Tax Payable                                  | 2260              | 0.00                     | 0.00   |
| Accrued Interest Payable                           | 2210              | 0.00                     | 0.00   |
| Deposits Payable                                   | 2220              | 0.00                     | 0.00   |
| Due to Other Agencies                              | 2230              | 0.00                     | 0.00   |
| Section 1011.13 Notes Payable                      | 2250              | 0.00                     | 0.00   |
| <i>Due to Other Funds:</i>                         |                   |                          |  |
| Budgetary Funds                                    | 2161              | 93,000.00                | 93,000.00                                      |
| Internal Funds                                     | 2162              | 0.00                     | 0.00   |
| <i>Deferred Revenue:</i>                           |                   |                          |  |
| Unearned Revenue                                   | 2410              | 0.00                     | 0.00   |
| Unavailable Revenue                                | 2410              | 0.00                     | 0.00   |
| <b>Total Liabilities</b>                           |                   | <b>504,490.44</b>        | <b>504,490.44</b>                              |
| <b>FUND BALANCES</b>                               |                   |                          |  |
| <i>Nonspendable:</i>                               |                   |                          |  |
| Inventory  | 2711              | 0.00                     | 0.00   |
| Prepaid Amounts                                    | 2712              | 0.00                     | 0.00   |
| Permanent Fund Principal                           | 2713              | 0.00                     | 0.00   |
| Other Not in Spendable Form                        | 2719              | 0.00                     | 0.00   |
| <i>Total Nonspendable Fund Balance</i>             | 2710              | 0.00                     | 0.00   |
| <i>Restricted for:</i>                             |                   |                          |  |
| Economic Stabilization                             | 2721              | 0.00                     | 0.00   |
| Federal Required Carryover Programs                | 2722              | 0.00                     | 0.00   |
| State Required Carryover Programs                  | 2723              | 0.00                     | 0.00   |
| Local Sales Tax and Other Tax Levy                 | 2724              | 0.00                     | 0.00   |
| Debt Service                                       | 2725              | 0.00                     | 0.00   |
| Capital Projects                                   | 2726              | 4,556,185.72             | 4,556,185.72                                   |
| Restricted for                                     | 2729              | 0.00                     | 0.00   |
| Restricted for                                     | 2729              | 0.00                     | 0.00   |
| <i>Total Restricted Fund Balance</i>               | 2720              | <b>4,556,185.72</b>      | <b>4,556,185.72</b>                            |
| <i>Committed to:</i>                               |                   |                          |  |
| Economic Stabilization                             | 2731              | 0.00                     | 0.00   |
| Contractual Agreements                             | 2732              | 0.00                     | 0.00   |
| Committed for                                      | 2739              | 0.00                     | 0.00   |
| Committed for                                      | 2739              | 0.00                     | 0.00   |
| <i>Total Committed Fund Balance</i>                | 2730              | 0.00                     | 0.00   |
| <i>Assigned to:</i>                                |                   |                          |  |
| Special Revenue                                    | 2741              | 0.00                     | 0.00   |
| Debt Service                                       | 2742              | 0.00                     | 0.00   |
| Capital Projects                                   | 2743              | 0.00                     | 0.00   |
| Permanent Funds                                    | 2744              | 0.00                     | 0.00   |
| Assigned for                                       | 2749              | 0.00                     | 0.00   |
| Assigned for                                       | 2749              | 0.00                     | 0.00   |
| <i>Total Assigned Fund Balance</i>                 | 2740              | 0.00                     | 0.00   |
| <i>Total Unassigned Fund Balance</i>               | 2750              | 0.00                     | 0.00   |
| <b>Total Fund Balances</b>                         | 2700              | <b>4,556,185.72</b>      | <b>4,556,185.72</b>                            |
| <b>Total Liabilities and Fund Balances</b>         |                   | <b>5,060,676.16</b>      | <b>5,060,676.16</b>                            |

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2012

|  | Account<br>Number | Permanent<br>Fund<br>000 | Total<br>Nonmajor<br>Governmental<br>Funds |
|--|-------------------|--------------------------|--|
| <b>ASSETS</b>                                      |                   |                          |  |
| Cash and Cash Equivalents                          | 1110              | 0.00                     | 1,550.00                                   |
| Investments  | 1160              | 0.00                     | 6,382,724.46                               |
| Taxes Receivable, Net                              | 1120              | 0.00                     | 0.00                                       |
| Accounts Receivable, Net                           | 1130              | 0.00                     | 681.42                                     |
| Interest Receivable                                | 1170              | 0.00                     | 0.00                                       |
| Due from Reinsurer                                 | 1180              | 0.00                     | 0.00                                       |
| Deposits Receivable                                | 1210              | 0.00                     | 0.00                                       |
| <i>Due From Other Funds:</i>                       |                   |                          |  |
| Budgetary Funds                                    | 1141              | 0.00                     | 0.00                                       |
| Internal Funds                                     | 1142              | 0.00                     | 0.00                                       |
| Due from Other Agencies                            | 1220              | 0.00                     | 512,282.98                                 |
| Inventory  | 1150              | 0.00                     | 330,453.92                                 |
| Prepaid Items                                      | 1230              | 0.00                     | 0.00                                       |
| <i>Restricted Assets:</i>                          |                   |                          |  |
| Cash with Fiscal/Service Agents                    | 1114              | 0.00                     | 0.00                                       |
| <b>Total Assets</b>                                |                   | <b>0.00</b>              | <b>7,227,692.78</b>                        |
| <b>LIABILITIES AND FUND BALANCES</b>               |                   |                          |  |
| <b>LIABILITIES</b>                                 |                   |                          |  |
| Salaries, Benefits and Payroll Taxes Payable       | 2110              | 0.00                     | 68,212.49                                  |
| Payroll Deductions and Withholdings                | 2170              | 0.00                     | 84,299.32                                  |
| Accounts Payable                                   | 2120              | 0.00                     | 91,641.41                                  |
| Judgments Payable                                  | 2130              | 0.00                     | 0.00                                       |
| Construction Contracts Payable                     | 2140              | 0.00                     | 180,063.66                                 |
| Construction Contracts Payable-Retained Percentage | 2150              | 0.00                     | 231,426.78                                 |
| Matured Bonds Payable                              | 2180              | 0.00                     | 0.00                                       |
| Matured Interest Payable                           | 2190              | 0.00                     | 0.00                                       |
| Due to Fiscal Agent                                | 2240              | 0.00                     | 0.00                                       |
| Sales Tax Payable                                  | 2260              | 0.00                     | 28.00                                      |
| Accrued Interest Payable                           | 2210              | 0.00                     | 0.00                                       |
| Deposits Payable                                   | 2220              | 0.00                     | 79,012.94                                  |
| Due to Other Agencies                              | 2230              | 0.00                     | 0.00                                       |
| Section 1011.13 Notes Payable                      | 2250              | 0.00                     | 0.00                                       |
| <i>Due to Other Funds:</i>                         |                   |                          |  |
| Budgetary Funds                                    | 2161              | 0.00                     | 330,739.79                                 |
| Internal Funds                                     | 2162              | 0.00                     | 0.00                                       |
| <i>Deferred Revenue:</i>                           |                   |                          |  |
| Unearned Revenue                                   | 2410              | 0.00                     | 0.00                                       |
| Unavailable Revenue                                | 2410              | 0.00                     | 0.00                                       |
| <b>Total Liabilities</b>                           |                   | <b>0.00</b>              | <b>1,065,424.39</b>                        |
| <b>FUND BALANCES</b>                               |                   |                          |  |
| <i>Nonspendable:</i>                               |                   |                          |  |
| Inventory  | 2711              | 0.00                     | 330,453.92                                 |
| Prepaid Amounts                                    | 2712              | 0.00                     | 0.00                                       |
| Permanent Fund Principal                           | 2713              | 0.00                     | 0.00                                       |
| Other Not in Spendable Form                        | 2719              | 0.00                     | 0.00                                       |
| <b>Total Nonspendable Fund Balance</b>             | <b>2710</b>       | <b>0.00</b>              | <b>330,453.92</b>                          |
| <i>Restricted for:</i>                             |                   |                          |  |
| Economic Stabilization                             | 2721              | 0.00                     | 0.00                                       |
| Federal Required Carryover Programs                | 2722              | 0.00                     | 0.00                                       |
| State Required Carryover Programs                  | 2723              | 0.00                     | 0.00                                       |
| Local Sales Tax and Other Tax Levy                 | 2724              | 0.00                     | 0.00                                       |
| Debt Service                                       | 2725              | 0.00                     | 88,571.72                                  |
| Capital Projects                                   | 2726              | 0.00                     | 4,556,185.72                               |
| Restricted for                                     | 2729              | 0.00                     | 0.00                                       |
| Restricted for                                     | 2729              | 0.00                     | 1,187,057.03                               |
| <b>Total Restricted Fund Balance</b>               | <b>2720</b>       | <b>0.00</b>              | <b>5,831,814.47</b>                        |
| <i>Committed to:</i>                               |                   |                          |  |
| Economic Stabilization                             | 2731              | 0.00                     | 0.00                                       |
| Contractual Agreements                             | 2732              | 0.00                     | 0.00                                       |
| Committed for                                      | 2739              | 0.00                     | 0.00                                       |
| Committed for                                      | 2739              | 0.00                     | 0.00                                       |
| <b>Total Committed Fund Balance</b>                | <b>2730</b>       | <b>0.00</b>              | <b>0.00</b>                                |
| <i>Assigned to:</i>                                |                   |                          |  |
| Special Revenue                                    | 2741              | 0.00                     | 0.00                                       |
| Debt Service                                       | 2742              | 0.00                     | 0.00                                       |
| Capital Projects                                   | 2743              | 0.00                     | 0.00                                       |
| Permanent Funds                                    | 2744              | 0.00                     | 0.00                                       |
| Assigned for                                       | 2749              | 0.00                     | 0.00                                       |
| Assigned for                                       | 2749              | 0.00                     | 0.00                                       |
| <b>Total Assigned Fund Balance</b>                 | <b>2740</b>       | <b>0.00</b>              | <b>0.00</b>                                |
| <b>Total Unassigned Fund Balance</b>               | <b>2750</b>       | <b>0.00</b>              | <b>0.00</b>                                |
| <b>Total Fund Balances</b>                         | <b>2700</b>       | <b>0.00</b>              | <b>6,162,268.39</b>                        |
| <b>Total Liabilities and Fund Balances</b>         |                   | <b>0.00</b>              | <b>7,227,692.78</b>                        |

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2012

|  | Account Number | Special Revenue Funds |                            |                                      |
|--|----------------|-----------------------|----------------------------|--------------------------------------|
|  |                | Food Service 410      | Other Federal Programs 420 | Total Nonmajor Special Revenue Funds |
| <b>REVENUES</b>  |                |                       |                            |                                      |
| Federal Direct   | 3100           | 0.00                  | 2,130,371.13               | 2,130,371.13                         |
| Federal Through State and Local                                  | 3200           | 6,062,360.23          | 8,921,530.69               | 14,983,890.92                        |
| State Sources  | 3300           | 115,204.00            | 0.00                       | 115,204.00                           |
| <i>Local Sources:</i>  |                |                       |                            |                                      |
| Property Taxes Levied for Operational Purposes                   | 3411           | 0.00                  | 0.00                       | 0.00                                 |
| Property Taxes Levied for Debt Service                           | 3412           | 0.00                  | 0.00                       | 0.00                                 |
| Property Taxes Levied for Capital Projects                       | 3413           | 0.00                  | 0.00                       | 0.00                                 |
| Local Sales Taxes  | 3418           | 0.00                  | 0.00                       | 0.00                                 |
| Charges for Service - Food Service                               | 345X           | 2,373,758.45          | 0.00                       | 2,373,758.45                         |
| Impact Fees  | 3496           | 0.00                  | 0.00                       | 0.00                                 |
| Other Local Revenue  |                | 11,409.89             | 0.00                       | 11,409.89                            |
| Total Local Sources  | 3400           | 2,385,168.34          | 0.00                       | 2,385,168.34                         |
| <b>Total Revenues</b>  |                | <b>8,562,732.57</b>   | <b>11,051,901.82</b>       | <b>19,614,634.39</b>                 |
| <b>EXPENDITURES</b>  |                |                       |                            |                                      |
| <i>Current:</i>  |                |                       |                            |                                      |
| Instruction  | 5000           | 0.00                  | 5,333,880.32               | 5,333,880.32                         |
| Pupil Personnel Services   | 6100           | 0.00                  | 803,993.61                 | 803,993.61                           |
| Instructional Media Services                                     | 6200           | 0.00                  | 0.00                       | 0.00                                 |
| Instruction and Curriculum Development Services                  | 6300           | 0.00                  | 2,649,253.33               | 2,649,253.33                         |
| Instructional Staff Training Services                            | 6400           | 0.00                  | 1,448,408.10               | 1,448,408.10                         |
| Instructional-Related Technology                                 | 6500           | 0.00                  | 93,964.17                  | 93,964.17                            |
| Board  | 7100           | 0.00                  | 0.00                       | 0.00                                 |
| General Administration   | 7200           | 0.00                  | 356,740.19                 | 356,740.19                           |
| School Administration  | 7300           | 0.00                  | 153,931.12                 | 153,931.12                           |
| Facilities Acquisition and Construction                          | 7410           | 0.00                  | 102,453.69                 | 102,453.69                           |
| Fiscal Services  | 7500           | 0.00                  | 26,489.71                  | 26,489.71                            |
| Food Services  | 7600           | 8,303,242.22          | 0.00                       | 8,303,242.22                         |
| Central Services   | 7700           | 0.00                  | 0.00                       | 0.00                                 |
| Pupil Transportation   | 7800           | 0.00                  | 10,296.63                  | 10,296.63                            |
| Operation of Plant   | 7900           | 0.00                  | 72,084.50                  | 72,084.50                            |
| Maintenance of Plant   | 8100           | 0.00                  | 406.45                     | 406.45                               |
| Administrative Technology Services                               | 8200           | 0.00                  | 0.00                       | 0.00                                 |
| Community Services   | 9100           | 0.00                  | 0.00                       | 0.00                                 |
| <i>Debt Service: (Function 9200)</i>                             |                |                       |                            |                                      |
| Retirement of Principal  | 710            | 0.00                  | 0.00                       | 0.00                                 |
| Interest   | 720            | 0.00                  | 0.00                       | 0.00                                 |
| Dues, Fees and Issuance Costs                                    | 730            | 0.00                  | 0.00                       | 0.00                                 |
| Miscellaneous Expenditures                                       | 790            | 0.00                  | 0.00                       | 0.00                                 |
| <i>Capital Outlay:</i>   |                |                       |                            |                                      |
| Facilities Acquisition and Construction                          | 7420           | 0.00                  | 0.00                       | 0.00                                 |
| Other Capital Outlay   | 9300           | 0.00                  | 0.00                       | 0.00                                 |
| <b>Total Expenditures</b>  |                | <b>8,303,242.22</b>   | <b>11,051,901.82</b>       | <b>19,355,144.04</b>                 |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b> |                | <b>259,490.35</b>     | <b>0.00</b>                | <b>259,490.35</b>                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                            |                |                       |                            |                                      |
| Long-Term Bonds Issued   | 3710           | 0.00                  | 0.00                       | 0.00                                 |
| Premium on Sale of Bonds   | 3791           | 0.00                  | 0.00                       | 0.00                                 |
| Discount on Sale of Bonds  | 891            | 0.00                  | 0.00                       | 0.00                                 |
| Refunding Bonds Issued   | 3715           | 0.00                  | 0.00                       | 0.00                                 |
| Premium on Refunding Bonds                                       | 3792           | 0.00                  | 0.00                       | 0.00                                 |
| Discount on Refunding Bonds                                      | 892            | 0.00                  | 0.00                       | 0.00                                 |
| Certificates of Participation Issued                             | 3750           | 0.00                  | 0.00                       | 0.00                                 |
| Premium on Certificates of Participation                         | 3793           | 0.00                  | 0.00                       | 0.00                                 |
| Discount on Certificates of Participation                        | 893            | 0.00                  | 0.00                       | 0.00                                 |
| Loans Incurred   | 3720           | 0.00                  | 0.00                       | 0.00                                 |
| Proceeds from the Sale of Capital Assets                         | 3730           | 0.00                  | 0.00                       | 0.00                                 |
| Loss Recoveries  | 3740           | 0.00                  | 0.00                       | 0.00                                 |
| Proceeds of Forward Supply Contract                              | 3760           | 0.00                  | 0.00                       | 0.00                                 |
| Special Facilities Construction Advances                         | 3770           | 0.00                  | 0.00                       | 0.00                                 |
| Payments to Refunded Bond Escrow Agent (Function 9299)           | 760            | 0.00                  | 0.00                       | 0.00                                 |
| Transfers In   | 3600           | 0.00                  | 0.00                       | 0.00                                 |
| Transfers Out  | 9700           | 0.00                  | 0.00                       | 0.00                                 |
| <b>Total Other Financing Sources (Uses)</b>                      |                | <b>0.00</b>           | <b>0.00</b>                | <b>0.00</b>                          |
| <b>SPECIAL ITEMS</b>   |                | <b>0.00</b>           | <b>0.00</b>                | <b>0.00</b>                          |
| <b>EXTRAORDINARY ITEMS</b>                                       |                | <b>0.00</b>           | <b>0.00</b>                | <b>0.00</b>                          |
| <b>Net Change in Fund Balances</b>                               |                | <b>259,490.35</b>     | <b>0.00</b>                | <b>259,490.35</b>                    |
| Fund Balances, July 1, 2011                                      | 2800           | 1,258,020.60          | 0.00                       | 1,258,020.60                         |
| Adjustment to Fund Balances                                      | 2891           | 0.00                  | 0.00                       | 0.00                                 |
| Fund Balances, June 30, 2012                                     | 2700           | 1,517,510.95          | 0.00                       | 1,517,510.95                         |

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Fiscal Year Ended June 30, 2012

|  | Account Number | Debt Service Funds |                                   |
|--|----------------|--------------------|-----------------------------------|
|  |                | SBE/COBI Bonds 210 | Total Nonmajor Debt Service Funds |
| <b>REVENUES</b>  |                |                    |                                   |
| Federal Direct   | 3100           | 0.00               | 0.00                              |
| Federal Through State and Local                                  | 3200           | 0.00               | 0.00                              |
| State Sources  | 3300           | 573,659.18         | 573,659.18                        |
| <i>Local Sources:</i>  |                |                    |                                   |
| Property Taxes Levied for Operational Purposes                   | 3411           | 0.00               | 0.00                              |
| Property Taxes Levied for Debt Service                           | 3412           | 0.00               | 0.00                              |
| Property Taxes Levied for Capital Projects                       | 3413           | 0.00               | 0.00                              |
| Local Sales Taxes  | 3418           | 0.00               | 0.00                              |
| Charges for Service - Food Service                               | 345X           | 0.00               | 0.00                              |
| Impact Fees  | 3496           | 0.00               | 0.00                              |
| Other Local Revenue  |                | 0.00               | 0.00                              |
| Total Local Sources  | 3400           | 0.00               | 0.00                              |
| <b>Total Revenues</b>  |                | 573,659.18         | 573,659.18                        |
| <b>EXPENDITURES</b>  |                |                    |                                   |
| <i>Current:</i>  |                |                    |                                   |
| Instruction  | 5000           | 0.00               | 0.00                              |
| Pupil Personnel Services   | 6100           | 0.00               | 0.00                              |
| Instructional Media Services                                     | 6200           | 0.00               | 0.00                              |
| Instruction and Curriculum Development Services                  | 6300           | 0.00               | 0.00                              |
| Instructional Staff Training Services                            | 6400           | 0.00               | 0.00                              |
| Instructional-Related Technology                                 | 6500           | 0.00               | 0.00                              |
| Board  | 7100           | 0.00               | 0.00                              |
| General Administration   | 7200           | 0.00               | 0.00                              |
| School Administration  | 7300           | 0.00               | 0.00                              |
| Facilities Acquisition and Construction                          | 7410           | 0.00               | 0.00                              |
| Fiscal Services  | 7500           | 0.00               | 0.00                              |
| Food Services  | 7600           | 0.00               | 0.00                              |
| Central Services   | 7700           | 0.00               | 0.00                              |
| Pupil Transportation   | 7800           | 0.00               | 0.00                              |
| Operation of Plant   | 7900           | 0.00               | 0.00                              |
| Maintenance of Plant   | 8100           | 0.00               | 0.00                              |
| Administrative Technology Services                               | 8200           | 0.00               | 0.00                              |
| Community Services   | 9100           | 0.00               | 0.00                              |
| <i>Debt Service: (Function 9200)</i>                             |                |                    |                                   |
| Retirement of Principal  | 710            | 415,000.00         | 415,000.00                        |
| Interest   | 720            | 168,500.00         | 168,500.00                        |
| Dues, Fees and Issuance Costs                                    | 730            | 334.18             | 334.18                            |
| Miscellaneous Expenditures                                       | 790            | 0.00               | 0.00                              |
| <i>Capital Outlay:</i>   |                |                    |                                   |
| Facilities Acquisition and Construction                          | 7420           | 0.00               | 0.00                              |
| Other Capital Outlay   | 9300           | 0.00               | 0.00                              |
| <b>Total Expenditures</b>  |                | 583,834.18         | 583,834.18                        |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b> |                | (10,175.00)        | (10,175.00)                       |
| <b>OTHER FINANCING SOURCES (USES)</b>                            |                |                    |                                   |
| Long-Term Bonds Issued   | 3710           | 0.00               | 0.00                              |
| Premium on Sale of Bonds   | 3791           | 0.00               | 0.00                              |
| Discount on Sale of Bonds  | 891            | 0.00               | 0.00                              |
| Refunding Bonds Issued   | 3715           | 0.00               | 0.00                              |
| Premium on Refunding Bonds                                       | 3792           | 0.00               | 0.00                              |
| Discount on Refunding Bonds                                      | 892            | 0.00               | 0.00                              |
| Certificates of Participation Issued                             | 3750           | 0.00               | 0.00                              |
| Premium on Certificates of Participation                         | 3793           | 0.00               | 0.00                              |
| Discount on Certificates of Participation                        | 893            | 0.00               | 0.00                              |
| Loans Incurred   | 3720           | 0.00               | 0.00                              |
| Proceeds from the Sale of Capital Assets                         | 3730           | 0.00               | 0.00                              |
| Loss Recoveries  | 3740           | 0.00               | 0.00                              |
| Proceeds of Forward Supply Contract                              | 3760           | 0.00               | 0.00                              |
| Special Facilities Construction Advances                         | 3770           | 0.00               | 0.00                              |
| Payments to Refunded Bond Escrow Agent (Function 9299)           | 760            | 0.00               | 0.00                              |
| Transfers In   | 3600           | 0.00               | 0.00                              |
| Transfers Out  | 9700           | 0.00               | 0.00                              |
| <b>Total Other Financing Sources (Uses)</b>                      |                | 0.00               | 0.00                              |
| <b>SPECIAL ITEMS</b>   |                | 0.00               | 0.00                              |
| <b>EXTRAORDINARY ITEMS</b>                                       |                | 0.00               | 0.00                              |
| <b>Net Change in Fund Balances</b>                               |                | (10,175.00)        | (10,175.00)                       |
| Fund Balances, July 1, 2011                                      | 2800           | 98,746.72          | 98,746.72                         |
| Adjustment to Fund Balances                                      | 2891           | 0.00               | 0.00                              |
| Fund Balances, June 30, 2012                                     | 2700           | 88,571.72          | 88,571.72                         |

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Fiscal Year Ended June 30, 2012

|  | Account Number | Capital Projects Funds |   |                                      |
|--|----------------|------------------------|---|--------------------------------------|
|  |                | District Bonds 350     | Capital Outlay and Debt Service Funds (CO & DS) 360 | Total Nonmajor Capital Project Funds |
| <b>REVENUES</b>  |                |                        |   |                                      |
| Federal Direct   | 3100           | 0.00                   | 0.00  | 0.00                                 |
| Federal Through State and Local                                  | 3200           | 0.00                   | 0.00  | 0.00                                 |
| State Sources  | 3300           | 0.00                   | 109,436.69  | 109,436.69                           |
| <i>Local Sources:</i>  |                |                        |   |                                      |
| Property Taxes Levied for Operational Purposes                   | 3411           | 0.00                   | 0.00  | 0.00                                 |
| Property Taxes Levied for Debt Service                           | 3412           | 0.00                   | 0.00  | 0.00                                 |
| Property Taxes Levied for Capital Projects                       | 3413           | 0.00                   | 0.00  | 0.00                                 |
| Local Sales Taxes  | 3418           | 0.00                   | 0.00  | 0.00                                 |
| Charges for Service - Food Service                               | 345X           | 0.00                   | 0.00  | 0.00                                 |
| Impact Fees  | 3496           | 0.00                   | 0.00  | 0.00                                 |
| Other Local Revenue  |                | (66,538.28)            | 0.00  | (66,538.28)                          |
| Total Local Sources  | 3400           | (66,538.28)            | 0.00  | (66,538.28)                          |
| <b>Total Revenues</b>  |                | (66,538.28)            | 109,436.69  | 42,898.41                            |
| <b>EXPENDITURES</b>  |                |                        |   |                                      |
| <i>Current:</i>  |                |                        |   |                                      |
| Instruction  | 5000           | 0.00                   | 0.00  | 0.00                                 |
| Pupil Personnel Services   | 6100           | 0.00                   | 0.00  | 0.00                                 |
| Instructional Media Services                                     | 6200           | 0.00                   | 0.00  | 0.00                                 |
| Instruction and Curriculum Development Services                  | 6300           | 0.00                   | 0.00  | 0.00                                 |
| Instructional Staff Training Services                            | 6400           | 0.00                   | 0.00  | 0.00                                 |
| Instructional-Related Technology                                 | 6500           | 0.00                   | 0.00  | 0.00                                 |
| Board  | 7100           | 0.00                   | 0.00  | 0.00                                 |
| General Administration   | 7200           | 0.00                   | 0.00  | 0.00                                 |
| School Administration  | 7300           | 0.00                   | 0.00  | 0.00                                 |
| Facilities Acquisition and Construction                          | 7410           | 0.00                   | 0.00  | 0.00                                 |
| Fiscal Services  | 7500           | 0.00                   | 0.00  | 0.00                                 |
| Food Services  | 7600           | 0.00                   | 0.00  | 0.00                                 |
| Central Services   | 7700           | 0.00                   | 0.00  | 0.00                                 |
| Pupil Transportation   | 7800           | 0.00                   | 0.00  | 0.00                                 |
| Operation of Plant   | 7900           | 0.00                   | 0.00  | 0.00                                 |
| Maintenance of Plant   | 8100           | 0.00                   | 0.00  | 0.00                                 |
| Administrative Technology Services                               | 8200           | 0.00                   | 0.00  | 0.00                                 |
| Community Services   | 9100           | 0.00                   | 0.00  | 0.00                                 |
| <i>Debt Service: (Function 9200)</i>                             |                |                        |   |                                      |
| Retirement of Principal  | 710            | 0.00                   | 0.00  | 0.00                                 |
| Interest   | 720            | 0.00                   | 0.00  | 0.00                                 |
| Dues, Fees and Issuance Costs                                    | 730            | 0.00                   | 0.00  | 0.00                                 |
| Miscellaneous Expenditures                                       | 790            | 0.00                   | 0.00  | 0.00                                 |
| <i>Capital Outlay:</i>   |                |                        |   |                                      |
| Facilities Acquisition and Construction                          | 7420           | 13,896,762.77          | 109,436.69  | 14,006,199.46                        |
| Other Capital Outlay   | 9300           | 0.00                   | 0.00  | 0.00                                 |
| <b>Total Expenditures</b>  |                | 13,896,762.77          | 109,436.69  | 14,006,199.46                        |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b> |                | (13,963,301.05)        | 0.00  | (13,963,301.05)                      |
| <b>OTHER FINANCING SOURCES (USES)</b>                            |                |                        |   |                                      |
| Long-Term Bonds Issued   | 3710           | 0.00                   | 0.00  | 0.00                                 |
| Premium on Sale of Bonds   | 3791           | 0.00                   | 0.00  | 0.00                                 |
| Discount on Sale of Bonds  | 891            | 0.00                   | 0.00  | 0.00                                 |
| Refunding Bonds Issued   | 3715           | 0.00                   | 0.00  | 0.00                                 |
| Premium on Refunding Bonds                                       | 3792           | 0.00                   | 0.00  | 0.00                                 |
| Discount on Refunding Bonds                                      | 892            | 0.00                   | 0.00  | 0.00                                 |
| Certificates of Participation Issued                             | 3750           | 0.00                   | 0.00  | 0.00                                 |
| Premium on Certificates of Participation                         | 3793           | 0.00                   | 0.00  | 0.00                                 |
| Discount on Certificates of Participation                        | 893            | 0.00                   | 0.00  | 0.00                                 |
| Loans Incurred   | 3720           | 0.00                   | 0.00  | 0.00                                 |
| Proceeds from the Sale of Capital Assets                         | 3730           | 0.00                   | 0.00  | 0.00                                 |
| Loss Recoveries  | 3740           | 0.00                   | 0.00  | 0.00                                 |
| Proceeds of Forward Supply Contract                              | 3760           | 0.00                   | 0.00  | 0.00                                 |
| Special Facilities Construction Advances                         | 3770           | 0.00                   | 0.00  | 0.00                                 |
| Payments to Refunded Bond Escrow Agent (Function 9299)           | 760            | 0.00                   | 0.00  | 0.00                                 |
| Transfers In   | 3600           | 0.00                   | 0.00  | 0.00                                 |
| Transfers Out  | 9700           | 0.00                   | 0.00  | 0.00                                 |
| <b>Total Other Financing Sources (Uses)</b>                      |                | 0.00                   | 0.00  | 0.00                                 |
| <b>SPECIAL ITEMS</b>   |                | 0.00                   | 0.00  | 0.00                                 |
| <b>EXTRAORDINARY ITEMS</b>                                       |                | 0.00                   | 0.00  | 0.00                                 |
| <b>Net Change in Fund Balances</b>                               |                | (13,963,301.05)        | 0.00  | (13,963,301.05)                      |
| Fund Balances, July 1, 2011                                      | 2800           | 18,519,486.77          | 0.00  | 18,519,486.77                        |
| Adjustment to Fund Balances                                      | 2891           | 0.00                   | 0.00  | 0.00                                 |
| Fund Balances, June 30, 2012                                     | 2700           | 4,556,185.72           | 0.00  | 4,556,185.72                         |

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Fiscal Year Ended June 30, 2012

|  | Account<br>Number | Permanent Fund<br>000 | Total<br>Nonmajor<br>Governmental<br>Funds |
|--|-------------------|-----------------------|--|
| <b>REVENUES</b>  |                   |                       |  |
| Federal Direct   | 3100              | 0.00                  | 2,130,371.13                               |
| Federal Through State and Local                                  | 3200              | 0.00                  | 14,983,890.92                              |
| State Sources  | 3300              | 0.00                  | 798,299.87                                 |
| <i>Local Sources:</i>  |                   |                       |  |
| Property Taxes Levied for Operational Purposes                   | 3411              | 0.00                  | 0.00                                       |
| Property Taxes Levied for Debt Service                           | 3412              | 0.00                  | 0.00                                       |
| Property Taxes Levied for Capital Projects                       | 3413              | 0.00                  | 0.00                                       |
| Local Sales Taxes  | 3418              | 0.00                  | 0.00                                       |
| Charges for Service - Food Service                               | 345X              | 0.00                  | 2,373,758.45                               |
| Impact Fees  | 3496              | 0.00                  | 0.00                                       |
| Other Local Revenue  |                   | 0.00                  | (55,128.39)                                |
| Total Local Sources  | 3400              | 0.00                  | 2,318,630.06                               |
| <b>Total Revenues</b>  |                   | 0.00                  | 20,231,191.98                              |
| <b>EXPENDITURES</b>  |                   |                       |  |
| <i>Current:</i>  |                   |                       |  |
| Instruction  | 5000              | 0.00                  | 5,333,880.32                               |
| Pupil Personnel Services   | 6100              | 0.00                  | 803,993.61                                 |
| Instructional Media Services                                     | 6200              | 0.00                  | 0.00                                       |
| Instruction and Curriculum Development Services                  | 6300              | 0.00                  | 2,649,253.33                               |
| Instructional Staff Training Services                            | 6400              | 0.00                  | 1,448,408.10                               |
| Instructional-Related Technology                                 | 6500              | 0.00                  | 93,964.17                                  |
| Board  | 7100              | 0.00                  | 0.00                                       |
| General Administration   | 7200              | 0.00                  | 356,740.19                                 |
| School Administration  | 7300              | 0.00                  | 153,931.12                                 |
| Facilities Acquisition and Construction                          | 7410              | 0.00                  | 102,453.69                                 |
| Fiscal Services  | 7500              | 0.00                  | 26,489.71                                  |
| Food Services  | 7600              | 0.00                  | 8,303,242.22                               |
| Central Services   | 7700              | 0.00                  | 0.00                                       |
| Pupil Transportation   | 7800              | 0.00                  | 10,296.63                                  |
| Operation of Plant   | 7900              | 0.00                  | 72,084.50                                  |
| Maintenance of Plant   | 8100              | 0.00                  | 406.45                                     |
| Administrative Technology Services                               | 8200              | 0.00                  | 0.00                                       |
| Community Services   | 9100              | 0.00                  | 0.00                                       |
| <i>Debt Service: (Function 9200)</i>                             |                   |                       |  |
| Retirement of Principal  | 710               | 0.00                  | 415,000.00                                 |
| Interest   | 720               | 0.00                  | 168,500.00                                 |
| Dues, Fees and Issuance Costs                                    | 730               | 0.00                  | 334.18                                     |
| Miscellaneous Expenditures                                       | 790               | 0.00                  | 0.00                                       |
| <i>Capital Outlay:</i>   |                   |                       |  |
| Facilities Acquisition and Construction                          | 7420              | 0.00                  | 14,006,199.46                              |
| Other Capital Outlay   | 9300              | 0.00                  | 0.00                                       |
| <b>Total Expenditures</b>  |                   | 0.00                  | 33,945,177.68                              |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b> |                   | 0.00                  | (13,713,985.70)                            |
| <b>OTHER FINANCING SOURCES (USES)</b>                            |                   |                       |  |
| Long-Term Bonds Issued   | 3710              | 0.00                  | 0.00                                       |
| Premium on Sale of Bonds   | 3791              | 0.00                  | 0.00                                       |
| Discount on Sale of Bonds  | 891               | 0.00                  | 0.00                                       |
| Refunding Bonds Issued   | 3715              | 0.00                  | 0.00                                       |
| Premium on Refunding Bonds                                       | 3792              | 0.00                  | 0.00                                       |
| Discount on Refunding Bonds                                      | 892               | 0.00                  | 0.00                                       |
| Certificates of Participation Issued                             | 3750              | 0.00                  | 0.00                                       |
| Premium on Certificates of Participation                         | 3793              | 0.00                  | 0.00                                       |
| Discount on Certificates of Participation                        | 893               | 0.00                  | 0.00                                       |
| Loans Incurred   | 3720              | 0.00                  | 0.00                                       |
| Proceeds from the Sale of Capital Assets                         | 3730              | 0.00                  | 0.00                                       |
| Loss Recoveries  | 3740              | 0.00                  | 0.00                                       |
| Proceeds of Forward Supply Contract                              | 3760              | 0.00                  | 0.00                                       |
| Special Facilities Construction Advances                         | 3770              | 0.00                  | 0.00                                       |
| Payments to Refunded Bond Escrow Agent (Function 9299)           | 760               | 0.00                  | 0.00                                       |
| Transfers In   | 3600              | 0.00                  | 0.00                                       |
| Transfers Out  | 9700              | 0.00                  | 0.00                                       |
| <b>Total Other Financing Sources (Uses)</b>                      |                   | 0.00                  | 0.00                                       |
| <b>SPECIAL ITEMS</b>   |                   | 0.00                  | 0.00                                       |
| <b>EXTRAORDINARY ITEMS</b>                                       |                   | 0.00                  | 0.00                                       |
| <b>Net Change in Fund Balances</b>                               |                   | 0.00                  | (13,713,985.70)                            |
| Fund Balances, July 1, 2011                                      | 2800              | 0.00                  | 19,876,254.09                              |
| Adjustment to Fund Balances                                      | 2891              | 0.00                  | 0.00                                       |
| Fund Balances, June 30, 2012                                     | 2700              | 0.00                  | 6,162,268.39                               |

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
COMBINING STATEMENT OF NET ASSETS  
INTERNAL SERVICE FUNDS  
June 30, 2012

|  | Account<br>Number | Self Insurance<br>711 | Consortium Programs<br>731 | Total Internal<br>Service Funds |
|--|-------------------|-----------------------|----------------------------|---------------------------------|
| <b>ASSETS</b>                                      |                   |                       |                            |                                 |
| <i>Current Assets:</i>                             |                   |                       |                            |                                 |
| Cash and Cash Equivalents                          | 1110              | 8,308,338.41          | 274.55                     | 8,308,612.96                    |
| Investments  | 1160              | 584,831.38            | 35,401.71                  | 620,233.09                      |
| Accounts Receivable, Net                           | 1130              | 0.00                  | 0.00                       | 0.00                            |
| Interest Receivable                                | 1170              | 0.00                  | 0.00                       | 0.00                            |
| Due from Reinsurer                                 | 1180              | 0.00                  | 0.00                       | 0.00                            |
| Deposits Receivable                                | 1210              | 0.00                  | 0.00                       | 0.00                            |
| Due from Other Funds-Budgetary                     | 1141              | 0.00                  | 0.00                       | 0.00                            |
| Due from Other Agencies                            | 1220              | 0.00                  | 159.00                     | 159.00                          |
| Inventory  | 1150              | 0.00                  | 0.00                       | 0.00                            |
| Prepaid Items                                      | 1230              | 0.00                  | 0.00                       | 0.00                            |
| Total Current Assets                               |                   | 8,893,169.79          | 35,835.26                  | 8,929,005.05                    |
| <i>Noncurrent Assets:</i>                          |                   |                       |                            |                                 |
| Restricted Cash and Cash Equivalents               |                   | 0.00                  | 0.00                       | 0.00                            |
| Other Post-employment Benefits Obligation (asset)  | 1410              | 0.00                  | 0.00                       | 0.00                            |
| <i>Capital Assets:</i>                             |                   |                       |                            |                                 |
| Land   | 1310              | 0.00                  | 0.00                       | 0.00                            |
| Land Improvements - Nondepreciable                 | 1315              | 0.00                  | 0.00                       | 0.00                            |
| Construction in Progress                           | 1360              | 0.00                  | 0.00                       | 0.00                            |
| Improvements Other Than Buildings                  | 1320              | 0.00                  | 0.00                       | 0.00                            |
| Accumulated Depreciation                           | 1329              | 0.00                  | 0.00                       | 0.00                            |
| Buildings and Fixed Equipment                      | 1330              | 0.00                  | 0.00                       | 0.00                            |
| Accumulated Depreciation                           | 1339              | 0.00                  | 0.00                       | 0.00                            |
| Furniture, Fixtures and Equipment                  | 1340              | 0.00                  | 0.00                       | 0.00                            |
| Accumulated Depreciation                           | 1349              | 0.00                  | 0.00                       | 0.00                            |
| Motor Vehicles                                     | 1350              | 0.00                  | 0.00                       | 0.00                            |
| Accumulated Depreciation                           | 1359              | 0.00                  | 0.00                       | 0.00                            |
| Property Under Capital Leases                      | 1370              | 0.00                  | 0.00                       | 0.00                            |
| Accumulated Depreciation                           | 1379              | 0.00                  | 0.00                       | 0.00                            |
| Computer Software                                  | 1382              | 0.00                  | 0.00                       | 0.00                            |
| Accumulated Amortization                           | 1389              | 0.00                  | 0.00                       | 0.00                            |
| Total Capital Assets net of Accum. Dep'n           |                   | 0.00                  | 0.00                       | 0.00                            |
| Total Noncurrent Assets                            |                   | 0.00                  | 0.00                       | 0.00                            |
| <b>Total Assets</b>                                |                   | <b>8,893,169.79</b>   | <b>35,835.26</b>           | <b>8,929,005.05</b>             |
| <b>LIABILITIES</b>                                 |                   |                       |                            |                                 |
| <i>Current Liabilities:</i>                        |                   |                       |                            |                                 |
| Salaries, Benefits and Payroll Taxes Payable       | 2110              | 1,625.35              | 3,288.04                   | 4,913.39                        |
| Payroll Deductions and Withholdings                | 2170              | 4,784.68              | 4,295.61                   | 9,080.29                        |
| Accounts Payable                                   | 2120              | 56,069.07             | 88.98                      | 56,158.05                       |
| Judgments Payable                                  | 2130              | 0.00                  | 0.00                       | 0.00                            |
| Sales Tax Payable                                  | 2260              | 0.00                  | 0.00                       | 0.00                            |
| Accrued Interest Payable                           | 2210              | 0.00                  | 0.00                       | 0.00                            |
| Deposits Payable                                   | 2220              | 1,558,486.95          | 0.00                       | 1,558,486.95                    |
| Due to Other Funds-Budgetary                       | 2161              | 0.00                  | 0.00                       | 0.00                            |
| Due to Other Agencies                              | 2230              | 0.00                  | 0.00                       | 0.00                            |
| Deferred Revenue                                   | 2410              | 0.00                  | 0.00                       | 0.00                            |
| Estimated Unpaid Claims                            | 2271              | 1,117,180.06          | 0.00                       | 1,117,180.06                    |
| Estimated Liability for Claims Adjustment Expense  | 2272              | 0.00                  | 0.00                       | 0.00                            |
| Obligations Under Capital Leases                   | 2315              | 0.00                  | 0.00                       | 0.00                            |
| Liability for Compensated Absences                 | 2330              | 0.00                  | 0.00                       | 0.00                            |
| Estimated Liability for Long-Term Claims           | 2350              | 0.00                  | 0.00                       | 0.00                            |
| Other Post-employment Benefits Obligation          | 2360              | 0.00                  | 0.00                       | 0.00                            |
| Total Current Liabilities                          |                   | 2,738,146.11          | 7,672.63                   | 2,745,818.74                    |
| <i>Noncurrent Liabilities:</i>                     |                   |                       |                            |                                 |
| <i>Liabilities Payable from Restricted Assets:</i> |                   |                       |                            |                                 |
| Deposits Payable                                   | 2220              | 0.00                  | 0.00                       | 0.00                            |
| <i>Other Noncurrent Liabilities:</i>               |                   |                       |                            |                                 |
| Obligations Under Capital Leases                   | 2315              | 0.00                  | 0.00                       | 0.00                            |
| Liability for Compensated Absences                 | 2330              | 0.00                  | 0.00                       | 0.00                            |
| Estimated Liability for Long-Term Claims           | 2350              | 0.00                  | 0.00                       | 0.00                            |
| Other Post-employment Benefits Obligation          | 2360              | 0.00                  | 0.00                       | 0.00                            |
| Total Noncurrent Liabilities                       |                   | 0.00                  | 0.00                       | 0.00                            |
| <b>Total Liabilities</b>                           |                   | <b>2,738,146.11</b>   | <b>7,672.63</b>            | <b>2,745,818.74</b>             |
| <b>NET ASSETS</b>                                  |                   |                       |                            |                                 |
| Invested in Capital Assets, Net of Related Debt    | 2770              | 0.00                  | 0.00                       | 0.00                            |
| Restricted for                                     | 2780              | 0.00                  | 0.00                       | 0.00                            |
| Unrestricted                                       | 2790              | 6,155,023.68          | 28,162.63                  | 6,183,186.31                    |
| <b>Total Net Assets</b>                            |                   | <b>6,155,023.68</b>   | <b>28,162.63</b>           | <b>6,183,186.31</b>             |
| <b>Total Liabilities and Net Assets</b>            |                   | <b>8,893,169.79</b>   | <b>35,835.26</b>           | <b>8,929,005.05</b>             |

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**For the Fiscal Year Ended June 30, 2012**

|   | Account<br>Number | Self Insurance<br>711 | Consortium Programs<br>731 | Total Internal<br>Service Funds |
|---|-------------------|-----------------------|----------------------------|---------------------------------|
| <b>OPERATING REVENUES</b>                       |                   |                       |                            |                                 |
| Charges for Services                            | 3481              | 0.00                  | 245,450.00                 | 245,450.00                      |
| Charges for Sales                               | 3482              | 0.00                  | 16,706.29                  | 16,706.29                       |
| Premium Revenue                                 | 3484              | 19,233,506.36         | 0.00                       | 19,233,506.36                   |
| Other Operating Revenues                        | 3489              | 0.00                  | 0.00                       | 0.00                            |
| <b>Total Operating Revenues</b>                 |                   | <b>19,233,506.36</b>  | <b>262,156.29</b>          | <b>19,495,662.65</b>            |
| <b>OPERATING EXPENSES</b>                       |                   |                       |                            |                                 |
| Salaries  | 100               | 124,611.00            | 156,773.73                 | 281,384.73                      |
| Employee Benefits                               | 200               | 31,758.10             | 54,941.78                  | 86,699.88                       |
| Purchased Services                              | 300               | 3,684,455.55          | 1,824.12                   | 3,686,279.67                    |
| Energy Services                                 | 400               | 0.00                  | 6,016.42                   | 6,016.42                        |
| Materials and Supplies                          | 500               | 2,497.43              | 14,748.53                  | 17,245.96                       |
| Capital Outlay                                  | 600               | 199.99                | 68.98                      | 268.97                          |
| Other Expenses                                  | 700               | 13,278,709.47         | 0.00                       | 13,278,709.47                   |
| Depreciation/Amortization                       | 780               | 0.00                  | 0.00                       | 0.00                            |
| <b>Total Operating Expenses</b>                 |                   | <b>17,122,231.54</b>  | <b>234,373.56</b>          | <b>17,356,605.10</b>            |
| <b>Operating Income (Loss)</b>                  |                   | <b>2,111,274.82</b>   | <b>27,782.73</b>           | <b>2,139,057.55</b>             |
| <b>NONOPERATING REVENUES (EXPENSES)</b>         |                   |                       |                            |                                 |
| Interest Revenue                                | 3430              | 4,604.16              | 379.90                     | 4,984.06                        |
| Gifts, Grants and Bequests                      | 3440              | 0.00                  | 0.00                       | 0.00                            |
| Miscellaneous Local Sources                     | 3495              | 0.00                  | 0.00                       | 0.00                            |
| Loss Recoveries                                 | 3740              | 0.00                  | 0.00                       | 0.00                            |
| Gain on Disposition of Assets                   | 3780              | 0.00                  | 0.00                       | 0.00                            |
| Interest Expense                                | 720               | 0.00                  | 0.00                       | 0.00                            |
| Miscellaneous Expense                           | 790               | 0.00                  | 0.00                       | 0.00                            |
| Loss on Disposition of Assets                   | 810               | 0.00                  | 0.00                       | 0.00                            |
| <b>Total Nonoperating Revenues (Expenses)</b>   |                   | <b>4,604.16</b>       | <b>379.90</b>              | <b>4,984.06</b>                 |
| <b>Income (Loss) Before Operating Transfers</b> |                   | <b>2,115,878.98</b>   | <b>28,162.63</b>           | <b>2,144,041.61</b>             |
| Transfers In                                    | 3600              | 0.00                  | 0.00                       | 0.00                            |
| Transfers Out                                   | 9700              | 0.00                  | 0.00                       | 0.00                            |
| <b>SPECIAL ITEMS</b>                            |                   | <b>0.00</b>           | <b>0.00</b>                | <b>0.00</b>                     |
| <b>EXTRAORDINARY ITEMS</b>                      |                   | <b>0.00</b>           | <b>0.00</b>                | <b>0.00</b>                     |
| <b>Change In Net Assets</b>                     |                   | <b>2,115,878.98</b>   | <b>28,162.63</b>           | <b>2,144,041.61</b>             |
| Net Assets - July 1, 2011                       |                   | 4,039,144.70          | 0.00                       | 4,039,144.70                    |
| Adjustments to Net Assets                       |                   | 0.00                  | 0.00                       | 0.00                            |
| Net Assets - June 30, 2012                      |                   | <b>6,155,023.68</b>   | <b>28,162.63</b>           | <b>6,183,186.31</b>             |

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
For the Fiscal Year Ended June 30, 2012

|  | Self Insurance<br>711 | Consortium Programs<br>731 | Total Internal<br>Service Funds |
|--|-----------------------|----------------------------|---------------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |                       |                            |                                 |
| Receipts from customers and users  | 19,239,345.03         | 262,046.29                 | 19,501,391.32                   |
| Receipts from interfund services provided  | 0.00                  | 0.00                       | 0.00                            |
| Payments to suppliers  | (17,084,330.11)       | (23,222.93)                | (17,107,553.04)                 |
| Payments to employees  | (157,088.70)          | (212,238.83)               | (369,327.53)                    |
| Payments for interfund services used   | 0.00                  | 0.00                       | 0.00                            |
| Other receipts (payments)  | 0.00                  | 0.00                       | 0.00                            |
| <b>Net cash provided (used) by operating activities</b>  | <b>1,997,926.22</b>   | <b>26,584.53</b>           | <b>2,024,510.75</b>             |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>   |                       |                            |                                 |
| Subsidies from operating grants  | 0.00                  | 0.00                       | 0.00                            |
| Transfers from other funds   | 0.00                  | 0.00                       | 0.00                            |
| Transfers to other funds   | 0.00                  | 0.00                       | 0.00                            |
| <b>Net cash provided (used) by noncapital financing activities</b>   | <b>0.00</b>           | <b>0.00</b>                | <b>0.00</b>                     |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>  |                       |                            |                                 |
| Proceeds from capital debt   | 0.00                  | 0.00                       | 0.00                            |
| Capital contributions  | 0.00                  | 0.00                       | 0.00                            |
| Proceeds from disposition of capital assets  | 0.00                  | 0.00                       | 0.00                            |
| Acquisition and construction of capital assets   | 0.00                  | 0.00                       | 0.00                            |
| Principal paid on capital debt   | 0.00                  | 0.00                       | 0.00                            |
| Interest paid on capital debt  | 0.00                  | 0.00                       | 0.00                            |
| <b>Net cash provided (used) by capital and related financing activities</b>                                  | <b>0.00</b>           | <b>0.00</b>                | <b>0.00</b>                     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |                       |                            |                                 |
| Proceeds from sales and maturities of investments  | 23,323,532.50         | 238,874.50                 | 23,562,407.00                   |
| Interest and dividends received  | 4,604.16              | 379.90                     | 4,984.06                        |
| Purchase of investments  | (19,415,482.40)       | (265,864.38)               | (19,681,346.78)                 |
| <b>Net cash provided (used) by investing activities</b>  | <b>3,912,654.26</b>   | <b>(26,609.98)</b>         | <b>3,886,044.28</b>             |
| <b>Net increase (decrease) in cash and cash equivalents</b>  | <b>5,910,580.48</b>   | <b>(25.45)</b>             | <b>5,910,555.03</b>             |
| Cash and cash equivalents - July 1, 2011   | 2,397,757.93          | 300.00                     | 2,398,057.93                    |
| Cash and cash equivalents - June 30, 2012  | 8,308,338.41          | 274.55                     | 8,308,612.96                    |
| <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>        |                       |                            |                                 |
| Operating income (loss)  | 2,111,274.82          | 27,782.73                  | 2,139,057.55                    |
| <i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i> |                       |                            |                                 |
| Depreciation/Amortization expense  | 0.00                  | 0.00                       | 0.00                            |
| Commodities used from USDA program   | 0.00                  | 0.00                       | 0.00                            |
| <i>Change in assets and liabilities:</i>   |                       |                            |                                 |
| (Increase) decrease in accounts receivable   | 0.00                  | (110.00)                   | (110.00)                        |
| (Increase) decrease in interest receivable   | 0.00                  | 0.00                       | 0.00                            |
| (Increase) decrease in due from reinsurer  | 0.00                  | 0.00                       | 0.00                            |
| (Increase) decrease in deposits receivable   | 0.00                  | 0.00                       | 0.00                            |
| (Increase) decrease in due from other funds  | 0.00                  | 0.00                       | 0.00                            |
| (Increase) decrease in due from other agencies   | 0.00                  | 0.00                       | 0.00                            |
| (Increase) decrease in inventory   | 0.00                  | 0.00                       | 0.00                            |
| (Increase) decrease in prepaid items   | 0.00                  | 0.00                       | 0.00                            |
| Increase (decrease) in salaries and benefits payable   | (349.66)              | (585.92)                   | (935.58)                        |
| Increase (decrease) in payroll tax liabilities   | (369.94)              | 62.60                      | (307.34)                        |
| Increase (decrease) in accounts payable  | (39,347.73)           | (564.88)                   | (39,912.61)                     |
| Increase (decrease) in judgments payable   | 0.00                  | 0.00                       | 0.00                            |
| Increase (decrease) in sales tax payable   | 0.00                  | 0.00                       | 0.00                            |
| Increase (decrease) in accrued interest payable  | 0.00                  | 0.00                       | 0.00                            |
| Increase (decrease) in deposits payable  | 5,838.67              | 0.00                       | 5,838.67                        |
| Increase (decrease) in due to other funds  | 0.00                  | 0.00                       | 0.00                            |
| Increase (decrease) in due to other agencies   | 0.00                  | 0.00                       | 0.00                            |
| Increase (decrease) in deferred revenue  | 0.00                  | 0.00                       | 0.00                            |
| Increase (decrease) in estimated unpaid claims   | (79,119.94)           | 0.00                       | (79,119.94)                     |
| Increase (decrease) in estimated liability for claims adjustment expense                                     | 0.00                  | 0.00                       | 0.00                            |
| <b>Total adjustments</b>   | <b>(113,348.60)</b>   | <b>(1,198.20)</b>          | <b>(114,546.80)</b>             |
| <b>Net cash provided (used) by operating activities</b>  | <b>1,997,926.22</b>   | <b>26,584.53</b>           | <b>2,024,510.75</b>             |
| <b>Noncash investing, capital, and financing activities:</b>   |                       |                            |                                 |
| Borrowing under capital lease  | 0.00                  | 0.00                       | 0.00                            |
| Contributions of capital assets  | 0.00                  | 0.00                       | 0.00                            |
| Purchase of equipment on account   | 0.00                  | 0.00                       | 0.00                            |
| Capital asset trade-ins  | 0.00                  | 0.00                       | 0.00                            |
| Net Increase/(Decrease) in the fair value of investments   | 0.00                  | 0.00                       | 0.00                            |
| Commodities received through USDA program  | 0.00                  | 0.00                       | 0.00                            |

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
AGENCY FUNDS  
June 30, 2012

|  | Account<br>Number | School Internal<br>Funds<br>891 | Total<br>Agency<br>Funds |
|--|-------------------|---------------------------------|--------------------------|
| <b>ASSETS</b>                                |                   |                                 |                          |
| Cash and Cash Equivalents                    | 1110              | 2,377,444.16                    | 2,377,444.16             |
| Investments                                  | 1160              | 0.00                            | 0.00                     |
| Accounts Receivable, Net                     | 1130              | 0.00                            | 0.00                     |
| Interest Receivable                          | 1170              | 0.00                            | 0.00                     |
| Due from Other Funds-Budgetary               | 1141              | 0.00                            | 0.00                     |
| Inventory                                    | 1150              | 0.00                            | 0.00                     |
| Due from Other Agencies                      | 1220              | 0.00                            | 0.00                     |
| <b>Total Assets</b>                          |                   | 2,377,444.16                    | 2,377,444.16             |
| <b>LIABILITIES</b>                           |                   |                                 |                          |
| Salaries, Benefits and Payroll Taxes Payable | 2110              | 0.00                            | 0.00                     |
| Payroll Deductions and Withholdings          | 2170              | 0.00                            | 0.00                     |
| Accounts Payable                             | 2120              | 0.00                            | 0.00                     |
| Due to Other Agencies                        | 2230              |                                 |                          |
| Due to Other Funds-Budgetary                 | 2161              | 36,659.54                       | 36,659.54                |
| Internal Accounts Payable                    | 2290              | 2,340,784.62                    | 2,340,784.62             |
| <b>Total Liabilities</b>                     |                   | 2,377,444.16                    | 2,377,444.16             |

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
SCHOOL INTERNAL FUNDS 891  
June 30, 2012

|   | Account<br>Number | Balance<br>July 1, 2011 | Additions           | Deductions          | Balance<br>June 30, 2012 |
|---|-------------------|-------------------------|---------------------|---------------------|--------------------------|
| <b>ASSETS</b>                                   |                   |                         |                     |                     |                          |
| Cash and Cash Equivalents                       | 1110              | 2,337,856.75            | 5,836,287.16        | 5,796,699.75        | 2,377,444.16             |
| Investments                                     | 1160              | 0.00                    | 0.00                | 0.00                | 0.00                     |
| Accounts Receivable, Net                        | 1130              | 0.00                    | 0.00                | 0.00                | 0.00                     |
| Interest Receivable                             | 1170              | 0.00                    | 0.00                | 0.00                | 0.00                     |
| <i>Due From Other Funds:</i><br>Budgetary Funds | 1141              | 0.00                    | 0.00                | 0.00                | 0.00                     |
| Inventory                                       | 1150              | 0.00                    | 0.00                | 0.00                | 0.00                     |
| Due from Other Agencies                         | 1220              | 0.00                    | 0.00                | 0.00                | 0.00                     |
| <b>Total Assets</b>                             |                   | <b>2,337,856.75</b>     | <b>5,836,287.16</b> | <b>5,796,699.75</b> | <b>2,377,444.16</b>      |
| <b>LIABILITIES</b>                              |                   |                         |                     |                     |                          |
| Salaries, Benefits and Payroll Taxes Payable    | 2110              | 0.00                    | 0.00                | 0.00                | 0.00                     |
| Payroll Deductions and Withholdings             | 2170              | 0.00                    | 0.00                | 0.00                | 0.00                     |
| Accounts Payable                                | 2120              | 0.00                    | 0.00                | 0.00                | 0.00                     |
| Due to Other Funds Budgetary                    | 2161              | 27,369.71               | 36,659.54           | 27,369.71           | 36,659.54                |
| Internal Accounts Payable                       | 2290              | 2,310,487.04            | 5,799,627.62        | 5,769,330.04        | 2,340,784.62             |
| <b>Total Liabilities</b>                        |                   | <b>2,337,856.75</b>     | <b>5,836,287.16</b> | <b>5,796,699.75</b> | <b>2,377,444.16</b>      |

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)  
TOTAL AGENCY FUNDS  
June 30, 2012

|  | Account<br>Number | Total Agency Fund<br>Balances<br>July 1, 2011 | Total Agency Fund<br>Additions | Total Agency Fund<br>Deductions | Total Agency Fund<br>Balances<br>June 30, 2012 |
|--|-------------------|---|--------------------------------|---------------------------------|--|
| <b>ASSETS</b>                                |                   |   |                                |                                 |  |
| Cash and Cash Equivalents                    | 1110              | 2,337,856.75                                  | 5,836,287.16                   | 5,796,699.75                    | 2,377,444.16                                   |
| Investments                                  | 1160              | 0.00  | 0.00                           | 0.00                            | 0.00   |
| Accounts Receivable, Net                     | 1130              | 0.00  | 0.00                           | 0.00                            | 0.00   |
| Interest Receivable                          | 1170              | 0.00  | 0.00                           | 0.00                            | 0.00   |
| Due From Other Funds:                        |                   |   |                                |                                 |  |
| Budgetary Funds                              | 1141              | 0.00  | 0.00                           | 0.00                            | 0.00   |
| Inventory                                    | 1150              | 0.00  | 0.00                           | 0.00                            | 0.00   |
| Due from Other Agencies                      | 1220              | 0.00  | 0.00                           | 0.00                            | 0.00   |
| <b>Total Assets</b>                          |                   | <b>2,337,856.75</b>                           | <b>5,836,287.16</b>            | <b>5,796,699.75</b>             | <b>2,377,444.16</b>                            |
| <b>LIABILITIES</b>                           |                   |   |                                |                                 |  |
| Salaries, Benefits and Payroll Taxes Payable | 2110              | 0.00  | 0.00                           | 0.00                            | 0.00   |
| Payroll Deductions and Withholdings          | 2170              | 0.00  | 0.00                           | 0.00                            | 0.00   |
| Accounts Payable                             | 2120              | 0.00  | 0.00                           | 0.00                            | 0.00   |
| Due to Other Funds Budgetary                 | 2161              | 27,369.71                                     | 36,659.54                      | 27,369.71                       | 36,659.54                                      |
| Internal Accounts Payable                    | 2290              | 2,310,487.04                                  | 5,799,627.62                   | 5,769,330.04                    | 2,340,784.62                                   |
| <b>Total Liabilities</b>                     |                   | <b>2,337,856.75</b>                           | <b>5,836,287.16</b>            | <b>5,796,699.75</b>             | <b>2,377,444.16</b>                            |

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
COMBINING STATEMENT OF NET ASSETS  
NONMAJOR COMPONENT UNITS  
June 30, 2012

|   | Account Number | Charlotte Local Education Foundation | Total Nonmajor Component Units |
|---|----------------|--------------------------------------|--------------------------------|
| <b>ASSETS</b>                                     |                |                                      |                                |
| Cash and Cash Equivalents                         | 1110           | 100,861.30                           | 100,861.30                     |
| Investments                                       | 1160           | 0.00                                 | 0.00                           |
| Taxes Receivable, net                             | 1120           | 0.00                                 | 0.00                           |
| Accounts Receivable, net                          | 1130           | 9,275.00                             | 9,275.00                       |
| Interest Receivable                               | 1170           | 0.00                                 | 0.00                           |
| Due from Reinsurer                                | 1180           | 0.00                                 | 0.00                           |
| Deposits Receivable                               | 1210           | 0.00                                 | 0.00                           |
| Due from Other Agencies                           | 1220           | 0.00                                 | 0.00                           |
| Internal Balances                                 |                | 0.00                                 | 0.00                           |
| Inventory   | 1150           | 6,500.00                             | 6,500.00                       |
| Prepaid Items                                     | 1230           | 723,221.74                           | 723,221.74                     |
| <i>Restricted Assets:</i>                         |                |                                      |                                |
| Cash with Fiscal Agent                            | 1114           | 0.00                                 | 0.00                           |
| <i>Deferred Charges:</i>                          |                |                                      |                                |
| Issuance Costs                                    |                | 0.00                                 | 0.00                           |
| <i>Noncurrent assets:</i>                         |                |                                      |                                |
| Other Post-employment Benefits Obligation (asset) | 1410           | 0.00                                 | 0.00                           |
| <i>Capital Assets:</i>                            |                |                                      |                                |
| Land  | 1310           | 0.00                                 | 0.00                           |
| Land Improvements - Nondepreciable                | 1315           | 0.00                                 | 0.00                           |
| Construction in Progress                          | 1360           | 0.00                                 | 0.00                           |
| Improvements Other Than Buildings                 | 1320           | 0.00                                 | 0.00                           |
| Less Accumulated Depreciation                     | 1329           | 0.00                                 | 0.00                           |
| Buildings and Fixed Equipment                     | 1330           | 0.00                                 | 0.00                           |
| Less Accumulated Depreciation                     | 1339           | 0.00                                 | 0.00                           |
| Furniture, Fixtures and Equipment                 | 1340           | 0.00                                 | 0.00                           |
| Less Accumulated Depreciation                     | 1349           | 0.00                                 | 0.00                           |
| Motor Vehicles                                    | 1350           | 0.00                                 | 0.00                           |
| Less Accumulated Depreciation                     | 1359           | 0.00                                 | 0.00                           |
| Property Under Capital Leases                     | 1370           | 0.00                                 | 0.00                           |
| Less Accumulated Depreciation                     | 1379           | 0.00                                 | 0.00                           |
| Audio Visual Materials                            | 1381           | 0.00                                 | 0.00                           |
| Less Accumulated Depreciation                     | 1388           | 0.00                                 | 0.00                           |
| Computer Software                                 | 1382           | 0.00                                 | 0.00                           |
| Less Accumulated Amortization                     | 1389           | 0.00                                 | 0.00                           |
| Total Capital Assets net of Accum. Dep'n          |                | 0.00                                 | 0.00                           |
| <b>Total Assets</b>                               |                | <b>839,858.04</b>                    | <b>839,858.04</b>              |
| <b>LIABILITIES AND NET ASSETS</b>                 |                |                                      |                                |
| <b>LIABILITIES</b>                                |                |                                      |                                |
| Salaries and Wages Payable                        | 2110           | 117.04                               | 117.04                         |
| Payroll Deductions and Withholdings               | 2170           | 0.00                                 | 0.00                           |
| Accounts Payable                                  | 2120           | 0.00                                 | 0.00                           |
| Judgments Payable                                 | 2130           | 0.00                                 | 0.00                           |
| Construction Contracts Payable                    | 2140           | 0.00                                 | 0.00                           |
| Construction Contracts Retainage Payable          | 2150           | 0.00                                 | 0.00                           |
| Due to Fiscal Agent                               | 2240           | 0.00                                 | 0.00                           |
| Accrued Interest Payable                          | 2210           | 0.00                                 | 0.00                           |
| Deposits Payable                                  | 2220           | 0.00                                 | 0.00                           |
| Due to Other Agencies                             | 2230           | 0.00                                 | 0.00                           |
| Sales Tax Payable                                 | 2260           | 0.00                                 | 0.00                           |
| Deferred Revenue                                  | 2410           | 0.00                                 | 0.00                           |
| Estimated Unpaid Claims                           | 2271           | 0.00                                 | 0.00                           |
| Estimated Liability for Claims Adjustment         | 2272           | 0.00                                 | 0.00                           |
| Estimated Liability for Arbitrage Rebate          | 2280           | 0.00                                 | 0.00                           |
| <i>Noncurrent Liabilities:</i>                    |                |                                      |                                |
| <i>    Portion Due Within One Year:</i>           |                |                                      |                                |
| Section 1011.13 Notes Payable                     | 2250           | 0.00                                 | 0.00                           |
| Notes Payable                                     | 2310           | 0.00                                 | 0.00                           |
| Obligations Under Capital Leases                  | 2315           | 0.00                                 | 0.00                           |
| Bonds Payable                                     | 2320           | 0.00                                 | 0.00                           |
| Liability for Compensated Absences                | 2330           | 0.00                                 | 0.00                           |
| Certificates of Participation Payable             | 2340           | 0.00                                 | 0.00                           |
| Estimated Liability for Long-Term Claims          | 2350           | 0.00                                 | 0.00                           |
| Other Post-employment Benefits Obligation         | 2360           | 0.00                                 | 0.00                           |
| Estimated PECO Advance Payable                    | 2370           | 0.00                                 | 0.00                           |
| Estimated Liability for Arbitrage Rebate          | 2280           | 0.00                                 | 0.00                           |
| <i>    Portion Due After One Year:</i>            |                |                                      |                                |
| Notes Payable                                     | 2310           | 0.00                                 | 0.00                           |
| Obligations Under Capital Leases                  | 2315           | 0.00                                 | 0.00                           |
| Bonds Payable                                     | 2320           | 0.00                                 | 0.00                           |
| Liability for Compensated Absences                | 2330           | 0.00                                 | 0.00                           |
| Certificates of Participation Payable             | 2340           | 0.00                                 | 0.00                           |
| Estimated Liability for Long-Term Claims          | 2350           | 0.00                                 | 0.00                           |
| Other Post-employment Benefits Obligation         | 2360           | 0.00                                 | 0.00                           |
| Estimated PECO Advance Payable                    | 2370           | 0.00                                 | 0.00                           |
| Estimated Liability for Arbitrage Rebate          | 2280           | 0.00                                 | 0.00                           |
| <b>Total Liabilities</b>                          |                | <b>117.04</b>                        | <b>117.04</b>                  |
| <b>NET ASSETS</b>                                 |                |                                      |                                |
| Invested in Capital Assets, Net of Related Debt   | 2770           | 0.00                                 | 0.00                           |
| <i>Restricted For:</i>                            |                |                                      |                                |
| Categorical Carryover Programs                    | 2780           | 0.00                                 | 0.00                           |
| Food Service                                      | 2780           | 0.00                                 | 0.00                           |
| Debt Service                                      | 2780           | 0.00                                 | 0.00                           |
| Capital Projects                                  | 2780           | 0.00                                 | 0.00                           |
| Other Purposes                                    | 2780           | 811,127.14                           | 811,127.14                     |
| Unrestricted                                      | 2790           | 28,613.86                            | 28,613.86                      |
| <b>Total Net Assets</b>                           |                | <b>839,741.00</b>                    | <b>839,741.00</b>              |
| <b>Total Liabilities and Net Assets</b>           |                | <b>839,858.04</b>                    | <b>839,858.04</b>              |

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**COMBINING STATEMENT OF ACTIVITIES**  
**NONMAJOR COMPONENT UNITS**  
**Charlotte Local Education Foundation**  
**For the Fiscal Year Ended June 30, 2012**

| FUNCTIONS                                       | Account Number | Expenses          | Program Revenues     |                                    |                                  | Net (Expense) Revenue and Changes in Net Assets |
|---|----------------|-------------------|----------------------|------------------------------------|----------------------------------|---|
|   |                |                   | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Component Unit Activities                       |
| <i>Component Unit Activities:</i>               |                |                   |                      |                                    |                                  |   |
| Instruction                                     | 5000           | 111,861.84        | 0.00                 | 0.00                               | 0.00                             | (111,861.84)                                    |
| Pupil Personnel Services                        | 6100           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Instructional Media Services                    | 6200           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Instruction and Curriculum Development Services | 6300           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Instructional Staff Training Services           | 6400           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Instruction Related Technology                  | 6500           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| School Board                                    | 7100           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| General Administration                          | 7200           | 39,511.78         | 0.00                 | 0.00                               | 0.00                             | (39,511.78)                                     |
| School Administration                           | 7300           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Facilities Acquisition and Construction         | 7400           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Fiscal Services                                 | 7500           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Food Services                                   | 7600           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Central Services                                | 7700           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Pupil Transportation Services                   | 7800           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Operation of Plant                              | 7900           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Maintenance of Plant                            | 8100           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Administrative Technology Services              | 8200           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Community Services                              | 9100           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Interest on Long-term Debt                      | 9200           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Unallocated Depreciation/Amortization Expense*  |                | 0.00              |                      |                                    |                                  | 0.00  |
| <b>Total Component Unit Activities</b>          |                | <b>151,373.62</b> | <b>0.00</b>          | <b>0.00</b>                        | <b>0.00</b>                      | <b>(151,373.62)</b>                             |

**General Revenues:**

*Taxes:*

Property Taxes, Levied for Operational Purposes  
Property Taxes, Levied for Debt Service  
Property Taxes, Levied for Capital Projects  
Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

**Total General Revenues, Special Items, Extraordinary Items and Transfers**

**Change in Net Assets**

Net Assets - July 1, 2011

Net Assets - June 30, 2012

|            |
|------------|
| 0.00       |
| 0.00       |
| 0.00       |
| 0.00       |
| 187,066.31 |
| 127.41     |
| 0.00       |
| 0.00       |
| 0.00       |
| 0.00       |
| 187,193.72 |
| 35,820.10  |
| 803,920.90 |
| 839,741.00 |

\*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)  
 NONMAJOR COMPONENT UNITS  
 TOTAL NONMAJOR COMPONENT UNITS  
 For the Fiscal Year Ended June 30, 2012

| FUNCTIONS                                       | Account Number | Expenses          | Program Revenues     |                                    |                                  | Net (Expense) Revenue and Changes in Net Assets |
|---|----------------|-------------------|----------------------|------------------------------------|----------------------------------|---|
|   |                |                   | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |   |
| <i>Component Unit Activities:</i>               |                |                   |                      |                                    |                                  |   |
| Instruction                                     | 5000           | 111,861.84        | 0.00                 | 0.00                               | 0.00                             | (111,861.84)                                    |
| Pupil Personnel Services                        | 6100           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Instructional Media Services                    | 6200           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Instruction and Curriculum Development Services | 6300           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Instructional Staff Training Services           | 6400           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Instruction Related Technology                  | 6500           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| School Board                                    | 7100           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| General Administration                          | 7200           | 39,511.78         | 0.00                 | 0.00                               | 0.00                             | (39,511.78)                                     |
| School Administration                           | 7300           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Facilities Acquisition and Construction         | 7400           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Fiscal Services                                 | 7500           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Food Services                                   | 7600           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Central Services                                | 7700           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Pupil Transportation Services                   | 7800           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Operation of Plant                              | 7900           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Maintenance of Plant                            | 8100           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Administrative Technology Services              | 8200           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Community Services                              | 9100           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Interest on Long-term Debt                      | 9200           | 0.00              | 0.00                 | 0.00                               | 0.00                             | 0.00  |
| Unallocated Depreciation/Amortization Expense*  |                | 0.00              |                      |                                    |                                  | 0.00  |
| <b>Total Component Unit Activities</b>          |                | <b>151,373.62</b> | <b>0.00</b>          | <b>0.00</b>                        | <b>0.00</b>                      | <b>(151,373.62)</b>                             |

**General Revenues:**

*Taxes:*

|   |                   |
|---|-------------------|
| Property Taxes, Levied for Operational Purposes                                 | 0.00              |
| Property Taxes, Levied for Debt Service   | 0.00              |
| Property Taxes, Levied for Capital Projects                                     | 0.00              |
| Local Sales Taxes   | 0.00              |
| Grants and Contributions Not Restricted to Specific Programs                    | 187,066.31        |
| Investment Earnings   | 127.41            |
| Miscellaneous   | 0.00              |
| Special Items   | 0.00              |
| Extraordinary Items   | 0.00              |
| Transfers   | 0.00              |
| <b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b> | <b>187,193.72</b> |
| <b>Change in Net Assets</b>   | <b>35,820.10</b>  |
| Net Assets - July 1, 2011   | 803,920.90        |
| Net Assets - June 30, 2012  | 839,741.00        |

\*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

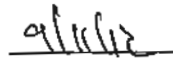
**FLORIDA DEPARTMENT OF EDUCATION  
REPORT OF FINANCIAL DATA TO THE  
COMMISSIONER OF EDUCATION (ESE 348)  
DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
For the Fiscal Year Ended June 30, 2012**

Return completed form to:  
Department of Education  
Office of Funding and Financial Reporting  
325 W. Gaines St., Room 824  
Tallahassee, FL 32399-0400

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2012, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on September 11, 2012.

  
District Superintendent's Signature

  
Date

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - GENERAL FUND**  
For the Fiscal Year Ended June 30, 2012

Exhibit K-1  
DOE Page 1  
**Fund 100**

|  | Account Number |                       |
|--|----------------|-----------------------|
| <b>REVENUES</b>                                      |                |                       |
| <i>Federal Direct:</i>                               |                |                       |
| Federal Impact, Current Operations                   | 3121           |                       |
| Reserve Officers Training Corps (ROTC)               | 3191           | 176,188.93            |
| Miscellaneous Federal Direct                         | 3199           |                       |
| Total Federal Direct                                 | 3100           | 176,188.93            |
| <i>Federal Through State and Local:</i>              |                |                       |
| Medicaid   | 3202           | 871,325.51            |
| National Forest Funds                                | 3255           |                       |
| Federal Through Local                                | 3280           |                       |
| Miscellaneous Federal Through State                  | 3299           | 90,828.29             |
| Total Federal Through State and Local                | 3200           | 962,153.80            |
| <i>State:</i>  |                |                       |
| Florida Education Finance Program                    | 3310           | 7,189,407.00          |
| Workforce Development                                | 3315           | 2,606,461.00          |
| Workforce Development Capitalization Incentive Grant | 3316           |                       |
| Workforce Education Performance Incentive            | 3317           | 55,789.00             |
| Adults with Disabilities                             | 3318           | 51,978.90             |
| CO&DS Withheld for Administrative Expense            | 3323           | 10,302.30             |
| <i>Categoricals:</i>                                 |                |                       |
| District Discretionary Lottery Funds                 | 3344           | 51,764.00             |
| Class Size Reduction/Operating Funds                 | 3355           | 17,367,227.00         |
| School Recognition Funds                             | 3361           | 573,027.00            |
| Excellent Teaching Program                           | 3363           |                       |
| Voluntary Prekindergarten Program                    | 3371           | 547,315.63            |
| Preschool Projects                                   | 3372           |                       |
| Reading Programs                                     | 3373           |                       |
| Full Service Schools                                 | 3378           |                       |
| <i>Other State:</i>                                  |                |                       |
| Diagnostic and Learning Resources Centers            | 3335           |                       |
| Racing Commission Funds                              | 3341           | 148,833.32            |
| State Forest Funds                                   | 3342           |                       |
| State License Tax                                    | 3343           | 82,308.52             |
| Other Miscellaneous State Revenue                    | 3399           | 147,189.35            |
| Total State  | 3300           | 28,831,603.02         |
| <i>Local:</i>  |                |                       |
| District School Taxes                                | 3411           | 76,102,821.47         |
| Tax Redemptions                                      | 3421           |                       |
| Payment in Lieu of Taxes                             | 3422           |                       |
| Excess Fees  | 3423           |                       |
| Tuition  | 3424           |                       |
| Rent   | 3425           | 120,860.65            |
| Interest on Investments                              | 3431           | 77.20                 |
| Gain on Sale of Investments                          | 3432           |                       |
| Net Increase (Decrease) in Fair Value of Investments | 3433           | 109,941.95            |
| Gifts, Grants and Bequests                           | 3440           | 878,690.46            |
| Adult General Education Course Fees                  | 3461           |                       |
| Postsecondary Vocational Course Fees                 | 3462           | 277,418.66            |
| Continuing Workforce Education Course Fees           | 3463           | 7,337.25              |
| Capital Improvement Fees                             | 3464           | 25,821.18             |
| Postsecondary Lab Fees                               | 3465           |                       |
| Lifelong Learning Fees                               | 3466           |                       |
| General Education Development (GED) Testing Fees     | 3467           | 25,821.18             |
| Financial Aid Fees                                   | 3468           | 53,956.40             |
| Other Student Fees                                   | 3469           | 7,358.33              |
| Preschool Program Fees                               | 3471           |                       |
| Pre-K Early Intervention Fees                        | 3472           |                       |
| School Age Child Care Fees                           | 3473           |                       |
| Other Schools, Courses, and Classes Fees             | 3479           |                       |
| <i>Miscellaneous Local:</i>                          |                |                       |
| Bus Fees   | 3491           |                       |
| Transportation Services-School Activities            | 3492           | 496,089.22            |
| Sale of Junk   | 3493           | 184,175.80            |
| Receipt of Federal Indirect Cost Rate                | 3494           | 376,452.10            |
| Other Miscellaneous Local Sources                    | 3495           | 976,335.84            |
| Impact Fees  | 3496           |                       |
| Refunds of Prior Year's Expenditures                 | 3497           | 14,149.68             |
| Collections for Lost, Damaged and Sold Textbooks     | 3498           | 3,766.65              |
| Receipt of Food Service Indirect Costs               | 3499           | 229,603.00            |
| Total Local  | 3400           | 79,890,677.02         |
| <b>Total Revenues</b>                                | <b>3000</b>    | <b>109,860,622.77</b> |

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)  
 For the Fiscal Year Ended June 30, 2012

Exhibit K-1  
 DOE Page 2  
 Fund 100

|  | Account Number | 100<br>Salaries      | 200<br>Employee Benefits | 300<br>Purchased Services | 400<br>Energy Services | 500<br>Materials and Supplies | 600<br>Capital Outlay | 700<br>Other Expenses | Totals                 |
|--|----------------|----------------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|-----------------------|------------------------|
| <b>EXPENDITURES</b>                                      |                |                      |                          |                           |                        |                               |                       |                       |                        |
| <i>Current:</i>  |                |                      |                          |                           |                        |                               |                       |                       |                        |
| Instruction  | 5000           | 52,178,136.70        | 14,938,035.91            | 3,014,142.25              | 15,285.60              | 1,911,477.27                  | 122,845.27            | 1,120,689.10          | 73,300,612.10          |
| Pupil Personnel Services                                 | 6100           | 5,501,609.77         | 1,467,156.05             | 406,164.30                | 1,205.45               | 49,355.01                     | 334.88                | 6,805.64              | 7,432,631.10           |
| Instructional Media Services                             | 6200           | 938,494.55           | 259,037.16               | 278,974.80                | 0.00                   | 17,388.08                     | 85,658.98             | 0.00                  | 1,579,553.57           |
| Instruction and Curriculum Development Services          | 6300           | 2,523,219.88         | 570,181.86               | 68,388.68                 | 0.00                   | 11,001.34                     | 339.90                | 5,797.25              | 3,178,928.91           |
| Instructional Staff Training Services                    | 6400           | 841,153.04           | 158,304.39               | 129,455.89                | 0.00                   | 10,673.22                     | 3,222.14              | 23,850.15             | 1,166,658.83           |
| Instructional-Related Technology                         | 6500           | 130,873.76           | 43,974.55                | 360,901.43                | 0.00                   | 1,066.95                      | 56,105.51             | 230.00                | 593,152.20             |
| Board  | 7100           | 205,408.30           | 145,660.02               | 341,339.55                | 0.00                   | 552.46                        | 0.00                  | 85,497.50             | 778,457.83             |
| General Administration                                   | 7200           | 238,973.73           | 43,715.49                | 18,005.66                 | 0.00                   | 3,091.40                      | 0.00                  | 12,245.10             | 316,031.38             |
| School Administration                                    | 7300           | 6,261,886.64         | 1,818,483.00             | 35,152.96                 | 0.00                   | 40,825.81                     | 853.40                | 10,046.87             | 8,167,248.68           |
| Facilities Acquisition and Construction                  | 7410           |                      |                          |                           |                        |                               |                       |                       | 0.00                   |
| Fiscal Services  | 7500           | 789,431.53           | 184,316.52               | 35,634.34                 | 0.00                   | 5,304.44                      | 0.00                  | 865.25                | 1,015,552.08           |
| Food Services  | 7600           |                      |                          |                           |                        |                               |                       |                       | 0.00                   |
| Central Services   | 7700           | 1,544,725.01         | 438,440.55               | 207,097.29                | 10,656.67              | 52,719.32                     | 1,113.62              | 71,227.68             | 2,325,980.14           |
| Pupil Transportation Services                            | 7800           | 3,267,638.30         | 1,421,208.56             | 302,855.53                | 901,982.70             | 205,301.33                    | 117.72                | 79,020.14             | 6,178,124.28           |
| Operation of Plant                                       | 7900           | 3,183,624.20         | 1,382,935.37             | 2,892,758.35              | 3,385,420.05           | 300,511.91                    | 0.00                  | 263,970.22            | 11,409,220.10          |
| Maintenance of Plant                                     | 8100           | 1,849,473.50         | 625,841.83               | 827,182.76                | 50,984.81              | 232,577.67                    | 2,416.26              | 14,543.33             | 3,603,020.16           |
| Administrative Technology Services                       | 8200           | 770,574.75           | 204,406.52               | 323,236.38                | 0.00                   | 9,184.47                      | 4,031.47              | 4,814.00              | 1,316,247.59           |
| Community Services                                       | 9100           | 106,569.92           | 27,806.46                | 15,590.65                 | 0.00                   | 0.00                          | 0.00                  | 0.00                  | 149,967.03             |
| <i>Capital Outlay:</i>                                   |                |                      |                          |                           |                        |                               |                       |                       |                        |
| Facilities Acquisition and Construction                  | 7420           |                      |                          |                           |                        |                               |                       |                       | 0.00                   |
| Other Capital Outlay                                     | 9300           |                      |                          |                           |                        |                               |                       |                       | 0.00                   |
| <i>Debt Service: (Function 9200)</i>                     |                |                      |                          |                           |                        |                               |                       |                       |                        |
| Redemption of Principal                                  | 710            |                      |                          |                           |                        |                               |                       |                       | 0.00                   |
| Interest   | 720            |                      |                          |                           |                        |                               |                       | 69,470.06             | 69,470.06              |
| <b>Total Expenditures</b>                                |                | <b>80,331,793.58</b> | <b>23,729,504.24</b>     | <b>9,256,880.82</b>       | <b>4,365,535.28</b>    | <b>2,851,030.68</b>           | <b>277,039.15</b>     | <b>1,769,072.29</b>   | <b>122,580,856.04</b>  |
| <b>Excess (Deficiency) of Revenues Over Expenditures</b> |                |                      |                          |                           |                        |                               |                       |                       | <b>(12,720,233.27)</b> |

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - GENERAL FUND (Continued)**  
For the Fiscal Year Ended June 30, 2012

Exhibit K-1  
DOE Page 3  
**Fund 100**

|   | Account<br>Number |                       |
|---|-------------------|-----------------------|
| <b>OTHER FINANCING SOURCES (USES)</b>       |                   |                       |
| Loans                                       | 3720              |                       |
| Sale of Capital Assets                      | 3730              |                       |
| Loss Recoveries                             | 3740              | 117,242.58            |
| <i>Transfers In:</i>                        |                   |                       |
| From Debt Service Funds                     | 3620              |                       |
| From Capital Projects Funds                 | 3630              | 4,800,000.00          |
| From Special Revenue Funds                  | 3640              |                       |
| From Permanent Funds                        | 3660              |                       |
| From Internal Service Funds                 | 3670              |                       |
| From Enterprise Funds                       | 3690              |                       |
| Total Transfers In                          | 3600              | 4,800,000.00          |
| <i>Transfers Out: (Function 9700)</i>       |                   |                       |
| To Debt Service Funds                       | 920               |                       |
| To Capital Projects Funds                   | 930               |                       |
| To Special Revenue Funds                    | 940               |                       |
| To Permanent Funds                          | 960               |                       |
| To Internal Service Funds                   | 970               |                       |
| To Enterprise Funds                         | 990               |                       |
| Total Transfers Out                         | 9700              | 0.00                  |
| <b>Total Other Financing Sources (Uses)</b> |                   | 4,917,242.58          |
| <b>Net Change In Fund Balance</b>           |                   | <b>(7,802,990.69)</b> |
| Fund Balance, July 1, 2011                  | 2800              | 16,548,001.32         |
| Adjustments to Fund Balance                 | 2891              |                       |
| <i>Ending Fund Balance:</i>                 |                   |                       |
| Nonspendable Fund Balance                   | 2710              | 1,324,406.31          |
| Restricted Fund Balance                     | 2720              | 223,868.47            |
| Committed Fund Balance                      | 2730              |                       |
| Assigned Fund Balance                       | 2740              | 1,157,715.00          |
| Unassigned Fund Balance                     | 2750              | 6,039,020.85          |
| <b>Total Fund Balance, June 30, 2012</b>    | <b>2700</b>       | <b>8,745,010.63</b>   |

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - SPECIAL REVENUE**  
**FUNDS - FOOD SERVICES**  
For the Fiscal Year Ended June 30, 2012

Exhibit K-2  
DOE Page 4  
Fund 410

|  | Account<br>Number |                     |
|--|-------------------|---------------------|
| <b>REVENUES</b>                                      |                   |                     |
| <i>Federal Through State and Local:</i>              |                   |                     |
| School Lunch Reimbursement                           | 3261              | 4,186,392.21        |
| School Breakfast Reimbursement                       | 3262              | 1,191,961.59        |
| After School Snack Reimbursement                     | 3263              |                     |
| Child Care Food Program                              | 3264              |                     |
| USDA Donated Commodities                             | 3265              | 303,861.20          |
| Cash in Lieu of Donated Foods                        | 3266              |                     |
| Summer Food Service Program                          | 3267              | 260,153.19          |
| Fresh Fruit and Vegetable Program                    | 3268              | 119,992.04          |
| Other Food Services                                  | 3269              |                     |
| Federal Through Local                                | 3280              |                     |
| Miscellaneous Federal Through State                  | 3299              |                     |
| Total Federal Through State and Local                | 3200              | 6,062,360.23        |
| <i>State:</i>  |                   |                     |
| School Breakfast Supplement                          | 3337              | 50,009.00           |
| School Lunch Supplement                              | 3338              | 62,973.00           |
| Other Miscellaneous State Revenues                   | 3399              | 2,222.00            |
| Total State  | 3300              | 115,204.00          |
| <i>Local:</i>  |                   |                     |
| Interest on Investments                              | 3431              |                     |
| Gain on Sale of Investments                          | 3432              |                     |
| Net Increase (Decrease) in Fair Value of Investments | 3433              | 7,363.53            |
| Gifts, Grants and Bequests                           | 3440              |                     |
| Student Lunches                                      | 3451              | 1,310,710.90        |
| Student Breakfasts                                   | 3452              | 102,746.10          |
| Adult Breakfasts/Lunches                             | 3453              | 108,151.75          |
| Student and Adult a la Carte                         | 3454              | 797,655.34          |
| Student Snacks                                       | 3455              |                     |
| Other Food Sales                                     | 3456              | 54,494.36           |
| Other Miscellaneous Local Sources                    | 3495              | 4,046.36            |
| Refunds of Prior Year's Expenditures                 | 3497              |                     |
| Total Local  | 3400              | 2,385,168.34        |
| <b>Total Revenues</b>                                | <b>3000</b>       | <b>8,562,732.57</b> |

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - SPECIAL REVENUE**  
**FUNDS - FOOD SERVICES (Continued)**  
For the Fiscal Year Ended June 30, 2012

Exhibit K-2  
DOE Page 5  
Fund 410

|  | Account<br>Number |                     |
|--|-------------------|---------------------|
| <b>EXPENDITURES (Function 7600/9300)</b>                 |                   |                     |
| Salaries   | 100               | 2,557,109.06        |
| Employee Benefits  | 200               | 1,440,345.32        |
| Purchased Services                                       | 300               | 160,765.09          |
| Energy Services  | 400               | 275,588.80          |
| Materials and Supplies                                   | 500               | 3,404,305.46        |
| Capital Outlay   | 600               | 30,879.55           |
| Other Expenses   | 700               | 434,248.94          |
| Other Capital Outlay (Function 9300)                     | 600               |                     |
| <b>Total Expenditures</b>                                |                   | <b>8,303,242.22</b> |
| <b>Excess (Deficiency) of Revenues Over Expenditures</b> |                   | <b>259,490.35</b>   |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                   |                     |
| Loans  | 3720              |                     |
| Sale of Capital Assets                                   | 3730              |                     |
| Loss Recoveries  | 3740              |                     |
| <i>Transfers In:</i>                                     |                   |                     |
| From General Fund  | 3610              |                     |
| From Debt Service Funds                                  | 3620              |                     |
| From Capital Projects Funds                              | 3630              |                     |
| Interfund  | 3650              |                     |
| From Permanent Funds                                     | 3660              |                     |
| From Internal Service Funds                              | 3670              |                     |
| From Enterprise Funds                                    | 3690              |                     |
| <b>Total Transfers In</b>                                | <b>3600</b>       | <b>0.00</b>         |
| <i>Transfers Out: (Function 9700)</i>                    |                   |                     |
| To General Fund  | 910               |                     |
| To Debt Service Funds                                    | 920               |                     |
| To Capital Projects Funds                                | 930               |                     |
| Interfund  | 950               |                     |
| To Permanent Funds                                       | 960               |                     |
| To Internal Service Funds                                | 970               |                     |
| To Enterprise Funds                                      | 990               |                     |
| <b>Total Transfers Out</b>                               | <b>9700</b>       | <b>0.00</b>         |
| <b>Total Other Financing Sources (Uses)</b>              |                   | <b>0.00</b>         |
| <b>Net Change in Fund Balance</b>                        |                   | <b>259,490.35</b>   |
| Fund Balance, July 1, 2011                               | 2800              | 1,258,020.60        |
| Adjustments to Fund Balance                              | 2891              |                     |
| <i>Ending Fund Balance:</i>                              |                   |                     |
| Nonspendable Fund Balance                                | 2710              | 330,453.92          |
| Restricted Fund Balance                                  | 2720              | 1,187,057.03        |
| Committed Fund Balance                                   | 2730              |                     |
| Assigned Fund Balance                                    | 2740              |                     |
| Unassigned Fund Balance                                  | 2750              |                     |
| <b>Total Fund Balance, June 30, 2012</b>                 | <b>2700</b>       | <b>1,517,510.95</b> |

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - SPECIAL REVENUE**  
**FUNDS - OTHER FEDERAL PROGRAMS**  
For the Fiscal Year Ended June 30, 2012

Exhibit K-3  
DOE Page 6  
**Fund 420**

|  | Account<br>Number |                      |
|--|-------------------|----------------------|
| <b>REVENUES</b>                                      |                   |                      |
| <i>Federal Direct:</i>                               |                   |                      |
| Workforce Investment Act                             | 3170              |                      |
| Community Action Programs                            | 3180              |                      |
| Reserve Officers Training Corps (ROTC)               | 3191              |                      |
| Miscellaneous Federal Direct                         | 3199              | 2,130,371.13         |
| Total Federal Direct                                 | 3100              | 2,130,371.13         |
| <i>Federal Through State and Local:</i>              |                   |                      |
| Vocational Education Acts                            | 3201              | 226,199.04           |
| Medicaid   | 3202              |                      |
| Workforce Investment Act                             | 3220              |                      |
| Math and Science Partnerships, Title II Part B       | 3226              | 594,295.69           |
| Drug Free Schools                                    | 3227              |                      |
| Individuals with Disabilities Education Act (IDEA)   | 3230              | 3,718,315.62         |
| Elementary and Secondary Education Act, Title I      | 3240              | 3,809,290.01         |
| Adult General Education                              | 3251              | 352,535.99           |
| Vocational Rehabilitation                            | 3253              |                      |
| Federal Through Local                                | 3280              |                      |
| Emergency Immigrant Education Program                | 3293              |                      |
| Miscellaneous Federal Through State                  | 3299              | 220,894.34           |
| Total Federal Through State and Local                | 3200              | 8,921,530.69         |
| <i>State:</i>  |                   |                      |
| Other Miscellaneous State Revenue                    | 3399              |                      |
| Total State  | 3300              | 0.00                 |
| <i>Local:</i>  |                   |                      |
| Interest on Investments                              | 3431              |                      |
| Gain on Sale of Investments                          | 3432              |                      |
| Net Increase (Decrease) in Fair Value of Investments | 3433              |                      |
| Gifts, Grants and Bequests                           | 3440              |                      |
| Adult General Education Course Fees                  | 3461              |                      |
| Sale of Junk   | 3493              |                      |
| Other Miscellaneous Local Sources                    | 3495              |                      |
| Refund of Prior Year's Expenditures                  | 3497              |                      |
| Total Local  | 3400              | 0.00                 |
| <b>Total Revenues</b>                                | <b>3000</b>       | <b>11,051,901.82</b> |

| For the Fiscal Year Ended June 30, 2012           |                |                 |                          |                           |               |                               |                       |                       |               |
|---|----------------|-----------------|--------------------------|---------------------------|---------------|-------------------------------|-----------------------|-----------------------|---------------|
|   | Account Number | 100<br>Salaries | 102<br>Employee Benefits | 200<br>Purchased Services | 400<br>Energy | 500<br>Materials and Supplies | 600<br>Capital Outlay | 700<br>Other Expenses | Totals        |
| <b>EXPENDITURES</b>                               |                |                 |                          |                           |               |                               |                       |                       |               |
| Other:  |                |                 |                          |                           |               |                               |                       |                       |               |
| Interest  | 2000           | 2,254,346.75    | 1,029,439.32             | 741,486.43                |               | 286,338.12                    | 117,511.05            | 81,464.42             | 5,251,091.32  |
| Fund Personnel Services                           | 8100           | 2,254,346.75    | 1,029,439.32             | 741,486.43                |               | 286,338.12                    |                       | 81,464.42             | 5,251,091.32  |
| Instructional Media Services                      | 8200           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Instructional Media Services                      | 8300           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Instructional and Curriculum Development Services | 8500           | 3,102,444.46    | 1,246,459.67             | 48,499.40                 |               | 1,064.32                      | 2,479.21              | 4,531.00              | 2,692,213.13  |
| Instructional Materials Services                  | 8600           | 773,527.91      | 551,202.24               | 143,843.44                |               | 11,801.36                     |                       | 100,184.23            | 1,444,598.41  |
| Instructional Materials Services                  | 8600           |                 |                          |                           |               |                               |                       |                       | 74,264.12     |
| Board   | 7100           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Board Administration                              | 7200           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Board Administration                              | 7300           | 601,332.24      | 29,427.11                | 5,103.62                  |               | 5,501.76                      | 2,462.41              | 3,115.06              | 151,911.42    |
| Public Accounting and Computation                 | 7400           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Public Accounting and Computation                 | 7500           | 15,641.44       | 1,154.17                 | 91.40                     |               |                               | 322,433.02            |                       | 101,433.62    |
| Food Service                                      | 7600           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Food Service                                      | 7700           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Capital Outlay                                    | 7700           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Fund Communication Services                       | 7800           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Occupancy of Plant                                | 7900           | 41,429.47       | 19,102.62                | 624.12                    |               | 7,614.96                      |                       | 1,761.21              | 19,289.63     |
| Programs and Other                                | 8100           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Administrative Technology Services                | 8200           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Computer Services                                 | 9100           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Computer Services                                 | 9100           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Building Acquisition and Construction             | 9200           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Building Acquisition and Construction             | 9300           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Other Capital Outlay                              | 9400           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Other Services (Furniture, Etc.)                  | 9500           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Reimbursement of Expenditure                      | 9600           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Interest  | 9700           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Expenditures                                |                | 6,514,978.77    | 2,281,102.15             | 1,484,013.78              | 0.00          | 469,111.64                    | 119,377.41            | 86,437.46             | 11,871,963.12 |
| <b>OTHER FINANCING SOURCES</b>                    |                |                 |                          |                           |               |                               |                       |                       |               |
| <b>OTHER FINANCING SOURCES</b>                    |                |                 |                          |                           |               |                               |                       |                       |               |
| Other:  |                |                 |                          |                           |               |                               |                       |                       |               |
| Bond  | 2770           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Sale of Capital Assets                            | 2770           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Loan Accruals                                     | 2790           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Proceeds in                                       |                |                 |                          |                           |               |                               |                       |                       | 0.00          |
| From Capital Fund                                 | 2810           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| From Debt Service Fund                            | 2820           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| From Capital Projects Fund                        | 2830           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Bond  | 2840           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| From Reserve Fund                                 | 2850           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| From Internal Service Fund                        | 2860           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| From Reserve Fund                                 | 2870           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Transfers in                                | 2880           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Proceeds from (Purchase of) PPE                   | 2890           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 2900           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 2910           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 2920           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 2930           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 2940           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 2950           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 2960           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 2970           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 2980           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 2990           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3000           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3010           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3020           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3030           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3040           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3050           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3060           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3070           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3080           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3090           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3100           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3110           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3120           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3130           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3140           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3150           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3160           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3170           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3180           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3190           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3200           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3210           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3220           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3230           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3240           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3250           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3260           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3270           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3280           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3290           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3300           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3310           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3320           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3330           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3340           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3350           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3360           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3370           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3380           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3390           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3400           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3410           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3420           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3430           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3440           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3450           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3460           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3470           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3480           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3490           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3500           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3510           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3520           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3530           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3540           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3550           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3560           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3570           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3580           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3590           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3600           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3610           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3620           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3630           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3640           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3650           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3660           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3670           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3680           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3690           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3700           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3710           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3720           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3730           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3740           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3750           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3760           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3770           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3780           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3790           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3800           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3810           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3820           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3830           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3840           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3850           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3860           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3870           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3880           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3890           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3900           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3910           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3920           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3930           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3940           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3950           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3960           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3970           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3980           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 3990           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 4000           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 4010           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 4020           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 4030           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 4040           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 4050           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 4060           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 4070           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 4080           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 4090           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 4100           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 4110           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 4120           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 4130           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 4140           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 4150           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 4160           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 4170           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 4180           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 4190           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 4200           |                 |                          |                           |               |                               |                       |                       | 0.00          |
| Total Other (Transfers)                           | 42             |                 |                          |                           |               |                               |                       |                       |               |

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS  
 FEDERAL ECONOMIC STIMULUS PROGRAMS  
 For the Fiscal Year Ended June 30, 2012

Exhibit K-4  
 DOE Page 8

|  | Account<br>Number | ARRA<br>State Fiscal<br>Stabilization Funds<br>431 | Targeted ARRA<br>Stimulus Funds<br>432 | Other ARRA<br>Stimulus Grants<br>433 | ARRA<br>Race to the Top<br>434 | Education Jobs Act<br>435 | Totals            |
|--|-------------------|--|--|--------------------------------------|--------------------------------|---------------------------|-------------------|
| <b>REVENUES</b>                                      |                   |  |  |                                      |                                |                           |                   |
| <i>Federal Direct:</i>                               |                   |  |  |                                      |                                |                           |                   |
| Workforce Investment Act                             | 3170              |  |  |                                      |                                |                           | 0.00              |
| Community Action Programs                            | 3180              |  |  |                                      |                                |                           | 0.00              |
| Reserve Officers Training Corps (ROTC)               | 3191              |  |  |                                      |                                |                           | 0.00              |
| Miscellaneous Federal Direct                         | 3199              |  |  |                                      |                                |                           | 0.00              |
| <b>Total Federal Direct:</b>                         | <b>3100</b>       | <b>0.00</b>  | <b>0.00</b>                            | <b>0.00</b>                          | <b>0.00</b>                    | <b>0.00</b>               | <b>0.00</b>       |
| <i>Federal Through State:</i>                        |                   |  |  |                                      |                                |                           |                   |
| Vocational Education Acts                            | 3201              |  |  |                                      |                                |                           | 0.00              |
| State Fiscal Stabilization Funds - K-12              | 3210              |  |  |                                      |                                |                           | 0.00              |
| State Fiscal Stabilization Funds - Workforce         | 3211              |  |  |                                      |                                |                           | 0.00              |
| State Fiscal Stabilization Funds - VPK               | 3212              |  |  |                                      |                                |                           | 0.00              |
| Race to the Top                                      | 3214              |  |  |                                      | 442,526.71                     |                           | 442,526.71        |
| Education Jobs Act                                   | 3215              |  |  |                                      |                                | 49,214.00                 | 49,214.00         |
| Individuals with Disabilities Education Act (IDEA)   | 3230              |  | 66,105.21                              |                                      |                                |                           | 66,105.21         |
| Elementary and Secondary Education Act, Title I      | 3240              |  | 30,871.01                              |                                      |                                |                           | 30,871.01         |
| Adult General Education                              | 3251              |  |  |                                      |                                |                           | 0.00              |
| Other Food Services                                  | 3269              |  |  |                                      |                                |                           | 0.00              |
| Miscellaneous Federal Through State                  | 3299              |  | 2,573.31                               |                                      |                                |                           | 2,573.31          |
| <b>Total Federal Through State</b>                   | <b>3200</b>       | <b>0.00</b>  | <b>99,549.53</b>                       | <b>0.00</b>                          | <b>442,526.71</b>              | <b>49,214.00</b>          | <b>591,290.24</b> |
| <i>State:</i>  |                   |  |  |                                      |                                |                           |                   |
| Other Miscellaneous State Revenue                    | 3399              |  |  |                                      |                                |                           | 0.00              |
| <b>Total State</b>                                   | <b>3300</b>       | <b>0.00</b>  | <b>0.00</b>                            | <b>0.00</b>                          | <b>0.00</b>                    | <b>0.00</b>               | <b>0.00</b>       |
| <i>Local:</i>  |                   |  |  |                                      |                                |                           |                   |
| Interest on Investments                              | 3431              |  |  |                                      |                                |                           | 0.00              |
| Gain on Sale of Investments                          | 3432              |  |  |                                      |                                |                           | 0.00              |
| Net Increase (Decrease) in Fair Value of Investments | 3433              |  |  |                                      |                                |                           | 0.00              |
| Gifts, Grants and Bequests                           | 3440              |  |  |                                      |                                |                           | 0.00              |
| Other Miscellaneous Local Sources                    | 3495              |  |  |                                      |                                |                           | 0.00              |
| Refund of Prior Year's Expenditures                  | 3497              |  |  |                                      |                                |                           | 0.00              |
| <b>Total Local</b>                                   | <b>3400</b>       | <b>0.00</b>  | <b>0.00</b>                            | <b>0.00</b>                          | <b>0.00</b>                    | <b>0.00</b>               | <b>0.00</b>       |
| <b>Total Revenues</b>                                | <b>3000</b>       | <b>0.00</b>  | <b>99,549.53</b>                       | <b>0.00</b>                          | <b>442,526.71</b>              | <b>49,214.00</b>          | <b>591,290.24</b> |

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
COMPARING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - STATE FISCAL STABILIZATION FUNDS (continued)

[illegible]

| EXPENDITURES                                      | Account Number | 1100     | 2000     | 3000 | 4000 | 5000      | 6000     | 7000     | Totals    |
|---|----------------|----------|----------|------|------|-----------|----------|----------|-----------|
| Current   |                |          |          |      |      |           |          |          |           |
| Instruction                                       | 2000           |          |          |      |      | 11,122.06 | 6,654.70 |          | 17,776.76 |
| Fund Personnel Services                           | 4100           |          |          |      |      |           |          |          | 0.00      |
| Instructional Media Service                       | 4200           |          |          |      |      |           |          |          | 0.00      |
| Instruction and Curriculum Development Services   | 4300           |          |          |      |      |           |          |          | 0.00      |
| Instructional Staff Training Services             | 4400           | 1,111.27 | 1,111.27 |      |      |           |          |          | 2,222.54  |
| Instructional Program Technology                  | 4500           |          |          |      |      |           |          |          | 0.00      |
| Board   | 5100           |          |          |      |      |           |          |          | 0.00      |
| General Administration                            | 7000           |          |          |      |      |           |          |          | 0.00      |
| School Administration                             | 7200           |          |          |      |      |           |          |          | 0.00      |
| Facilities Acquisition and Construction           | 7410           |          |          |      |      |           | 1,211.00 |          | 1,211.00  |
| Plant Services                                    | 7500           |          |          |      |      |           |          |          | 0.00      |
| Plant Services                                    | 7600           |          |          |      |      |           |          |          | 0.00      |
| General Services                                  | 7700           |          |          |      |      |           |          |          | 0.00      |
| Plant Transportation Services                     | 7800           |          |          |      |      |           |          |          | 0.00      |
| Operation of Plant                                | 7900           |          |          |      |      |           |          |          | 0.00      |
| Maintenance of Plant                              | 8100           |          |          |      |      |           |          |          | 0.00      |
| Administrative Transportation Services            | 8200           |          |          |      |      |           |          |          | 0.00      |
| Community Services                                | 8100           |          |          |      |      |           |          |          | 0.00      |
| Capital Outlay                                    |                |          |          |      |      |           |          |          |           |
| Facilities Acquisition and Construction           | 7410           |          |          |      |      |           |          |          | 0.00      |
| Other Capital Outlay                              | 7500           |          |          |      |      |           |          |          | 0.00      |
| Plant Services (Function 8700)                    |                |          |          |      |      |           |          |          | 0.00      |
| Indemnification of Principal                      | 710            |          |          |      |      |           |          |          | 0.00      |
| Interest  | 720            |          |          |      |      |           |          |          | 0.00      |
| Total Expenditures                                |                | 1,111.27 | 1,111.27 | 0.00 | 0.00 | 11,122.06 | 6,654.70 | 1,776.76 | 19,674.83 |
| Reversal (Reversal) of Reversal over Expenditures |                |          |          |      |      |           |          |          | 0.00      |
| OTHER FINANCING SOURCES (1545)                    |                |          |          |      |      |           |          |          |           |
| Transfers   | 1700           |          |          |      |      |           |          |          | 0.00      |
| Gift of Capital Assets                            | 1710           |          |          |      |      |           |          |          | 0.00      |
| Gift Reversions                                   | 1720           |          |          |      |      |           |          |          | 0.00      |
| Transfers in                                      |                |          |          |      |      |           |          |          | 0.00      |
| From General Fund                                 | 2010           |          |          |      |      |           |          |          | 0.00      |
| From Debt Service Fund                            | 2020           |          |          |      |      |           |          |          | 0.00      |
| From Capital Projects Fund                        | 2030           |          |          |      |      |           |          |          | 0.00      |
| From Fund   | 2040           |          |          |      |      |           |          |          | 0.00      |
| From Permanent Fund                               | 2050           |          |          |      |      |           |          |          | 0.00      |
| From Internal Service Fund                        | 2060           |          |          |      |      |           |          |          | 0.00      |
| From Enterprise Fund                              | 2070           |          |          |      |      |           |          |          | 0.00      |
| From Specialized Fund                             | 2080           |          |          |      |      |           |          |          | 0.00      |
| Total Transfers in                                |                |          |          |      |      |           |          |          | 0.00      |
| Transfers Out (Function 8700)                     |                |          |          |      |      |           |          |          | 0.00      |
| To the General Fund                               | 410            |          |          |      |      |           |          |          | 0.00      |
| To Capital Projects Fund                          | 420            |          |          |      |      |           |          |          | 0.00      |
| Revolving   | 430            |          |          |      |      |           |          |          | 0.00      |
| To Enterprise Fund                                | 440            |          |          |      |      |           |          |          | 0.00      |
| To Internal Service Fund                          | 450            |          |          |      |      |           |          |          | 0.00      |
| To Enterprise Fund                                | 460            |          |          |      |      |           |          |          | 0.00      |
| Total Transfers Out                               |                |          |          |      |      |           |          |          | 0.00      |
| Total Other Financing Sources (Net)               |                |          |          |      |      |           |          |          | 0.00      |
| Net Change in Fund Balances                       |                |          |          |      |      |           |          |          | 0.00      |
| Fund Balance, July 1, 2011                        | 1800           |          |          |      |      |           |          |          | 0.00      |
| Adjustments to Fund Balance                       | 1810           |          |          |      |      |           |          |          | 0.00      |
| Revolving Fund Balance                            | 2110           |          |          |      |      |           |          |          | 0.00      |
| Revolving Fund Balance                            | 2120           |          |          |      |      |           |          |          | 0.00      |
| Capitalized Fund Balance                          | 2130           |          |          |      |      |           |          |          | 0.00      |
| Adjusted Fund Balance                             | 2140           |          |          |      |      |           |          |          | 0.00      |
| Unassigned Fund Balance                           | 2150           |          |          |      |      |           |          |          | 0.00      |
| Fund Fund Balance, June 30, 2012                  | 2160           |          |          |      |      |           |          |          | 0.00      |

UNITED STATES BOARD OF TILAMUTU COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER AREA STIMULUS GRANTS (Continued)

For the Fiscal Year Ended June 30, 2012

| EXPENDITURES                                    | Account Number | Fund 403 |      |      |      |      |      |      |      |      |      | Totals |
|---|----------------|----------|------|------|------|------|------|------|------|------|------|--------|
|   |                | 100      | 200  | 300  | 400  | 500  | 600  | 700  | 800  | 900  | 000  |        |
| Current:  |                |          |      |      |      |      |      |      |      |      |      |        |
| Instruction                                     | 4000           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Post Personnel Services                         | 4100           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| International Africa Services                   | 4200           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Instruction and Curriculum Development Services | 4300           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Instructional Staff Training Services           | 4400           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Instructional Related Technology                | 4500           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Board   | 4600           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| General Administration                          | 4700           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| School Administration                           | 4800           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Facilities Acquisition and Construction         | 4900           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Food Services                                   | 5000           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Food Services                                   | 5100           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Counsel Services                                | 5200           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Post Transportation Services                    | 5300           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Operation of Plant                              | 5400           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Maintenance of Plant                            | 5500           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Administrative Landscaping Services             | 5600           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Community Services                              | 5700           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Capital Outlay:                                 |                |          |      |      |      |      |      |      |      |      |      |        |
| Facilities Acquisition and Construction         | 5800           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Other Capital Outlay                            | 5900           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Debt Service: (Function #100)                   |                |          |      |      |      |      |      |      |      |      |      |        |
| Redemption of Principal                         | 6000           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Interest  | 6100           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Total Expenditures                              |                | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00   |
| Reversal (Refund) of Revenues over Expenditures |                |          |      |      |      |      |      |      |      |      |      |        |
| OTHER FINANCING SOURCES (NEED)                  |                |          |      |      |      |      |      |      |      |      |      |        |
| Grant   | 7000           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Sale of Capital Assets                          | 7100           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Loan Proceeds                                   | 7200           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Principal                                       | 7300           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| From General Fund                               | 7400           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| From Debt Service Funds                         | 7500           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| From Capital Projects Funds                     | 7600           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Interest  | 7700           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| From Permanent Funds                            | 7800           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| From Internal Service Funds                     | 7900           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| From Enterprise Funds                           | 8000           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| From Transfers In                               | 8100           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| From Other (Function #100)                      | 8200           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| To the General Fund                             | 8300           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| To Debt Service Funds                           | 8400           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| To Capital Projects Funds                       | 8500           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Interest  | 8600           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| To Enterprise Funds                             | 8700           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| To Internal Service Funds                       | 8800           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| To Enterprise Funds                             | 8900           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Total Transfers Out                             | 9000           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Total Other Financing Sources (Uses)            |                |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Net Change in Fund Balance                      |                |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Fund Balance, July 1, 2011                      | 2900           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Adjustments to Fund Balance                     | 2950           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Ending Fund Balance:                            |                |          |      |      |      |      |      |      |      |      |      |        |
| Nonspendable Fund Balance                       | 2100           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Restricted Fund Balance                         | 2200           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Committed Fund Balance                          | 2300           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Assigned Fund Balance                           | 2400           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Unassigned Fund Balance                         | 2500           |          |      |      |      |      |      |      |      |      |      | 0.00   |
| Total Fund Balance, June 30, 2012               | 2900           |          |      |      |      |      |      |      |      |      |      | 0.00   |



[illegible]

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND -**  
**MISCELLANEOUS**  
For the Fiscal Year Ended June 30, 2012

Exhibit K-5  
DOE Page 14  
Fund 490

|  | Account Number |                       |
|--|----------------|-----------------------|
| <b>REVENUES</b>  |                |                       |
| Federal Through Local                                    | 3280           |                       |
| Interest on Investments                                  | 3431           |                       |
| Gain on Sale of Investments                              | 3432           |                       |
| Net Increase (Decrease) in Fair Value of Investments     | 3433           | 20,642.54             |
| Gifts, Grants and Bequests                               | 3440           |                       |
| Other Miscellaneous Local Sources                        | 3495           |                       |
| <b>Total Revenues</b>                                    | <b>3000</b>    | <b>20,642.54</b>      |
| <b>EXPENDITURES</b>                                      |                |                       |
| <i>Current:</i>  |                |                       |
| Instruction  | 5000           |                       |
| Pupil Personnel Services                                 | 6100           |                       |
| Instructional Media Services                             | 6200           |                       |
| Instruction and Curriculum Development Services          | 6300           |                       |
| Instructional Staff Training Services                    | 6400           |                       |
| Instructional-Related Technology                         | 6500           |                       |
| Board  | 7100           |                       |
| General Administration                                   | 7200           |                       |
| School Administration                                    | 7300           |                       |
| Facilities Acquisition and Construction                  | 7410           | 6,543,970.54          |
| Fiscal Services  | 7500           | 35,728.88             |
| Central Services   | 7700           | 200,818.53            |
| Pupil Transportation Services                            | 7800           |                       |
| Operation of Plant                                       | 7900           |                       |
| Maintenance of Plant                                     | 8100           |                       |
| Administrative Technology Services                       | 8200           |                       |
| Community Services                                       | 9100           |                       |
| <i>Capital Outlay:</i>                                   |                |                       |
| Facilities Acquisition and Construction                  | 7420           |                       |
| Other Capital Outlay                                     | 9300           |                       |
| <b>Total Expenditures</b>                                |                | <b>6,780,517.95</b>   |
| <b>Excess (Deficiency) of Revenues Over Expenditures</b> |                | <b>(6,759,875.41)</b> |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                |                       |
| Loss Recoveries  | 3740           | (84,968.09)           |
| <i>Transfers In:</i>                                     |                |                       |
| From General Fund  | 3610           |                       |
| From Debt Service Funds                                  | 3620           |                       |
| From Capital Projects Funds                              | 3630           |                       |
| Interfund  | 3650           |                       |
| From Permanent Funds                                     | 3660           |                       |
| From Internal Service Funds                              | 3670           |                       |
| From Enterprise Funds                                    | 3690           |                       |
| <b>Total Transfers In</b>                                | <b>3600</b>    | <b>0.00</b>           |
| <i>Transfers Out: (Function 9700)</i>                    |                |                       |
| To General Fund  | 910            |                       |
| To Debt Service Funds                                    | 920            |                       |
| To Capital Projects Funds                                | 930            |                       |
| Interfund  | 950            |                       |
| To Permanent Funds                                       | 960            |                       |
| To Internal Service Funds                                | 970            |                       |
| To Enterprise Funds                                      | 990            |                       |
| <b>Total Transfers Out</b>                               | <b>9700</b>    | <b>0.00</b>           |
| <b>Total Other Financing Sources (Uses)</b>              |                | <b>(84,968.09)</b>    |
| <b>Net Change in Fund Balance</b>                        |                | <b>(6,844,843.50)</b> |
| Fund Balance, July 1, 2011                               | 2800           | 13,791,123.31         |
| Adjustments to Fund Balance                              | 2891           |                       |
| <i>Ending Fund Balance:</i>                              |                |                       |
| Nonspendable Fund Balance                                | 2710           |                       |
| Restricted Fund Balance                                  | 2720           | 6,946,279.81          |
| Committed Fund Balance                                   | 2730           |                       |
| Assigned Fund Balance                                    | 2740           |                       |
| Unassigned Fund Balance                                  | 2750           |                       |
| <b>Total Fund Balance, June 30, 2012</b>                 | <b>2700</b>    | <b>6,946,279.81</b>   |

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
COMPARISON STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - DEPT SERVICE FUNDS  
For the Year Ending June 30, 2012

EXHIBIT C-6  
DOE Page 15

| REVENUES | Account Number | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 | 2046 | 2047 | 2048 | 2049 | 2050 | 2051 | 2052 | 2053 | 2054 | 2055 | 2056 | 2057 | 2058 | 2059 | 2060 | 2061 | 2062 | 2063 | 2064 | 2065 | 2066 | 2067 | 2068 | 2069 | 2070 | 2071 | 2072 | 2073 | 2074 | 2075 | 2076 | 2077 | 2078 | 2079 | 2080 | 2081 | 2082 | 2083 | 2084 | 2085 | 2086 | 2087 | 2088 | 2089 | 2090 | 2091 | 2092 | 2093 | 2094 | 2095 | 2096 | 2097 | 2098 | 2099 | 2100 | 2101 | 2102 | 2103 | 2104 | 2105 | 2106 | 2107 | 2108 | 2109 | 2110 | 2111 | 2112 | 2113 | 2114 | 2115 | 2116 | 2117 | 2118 | 2119 | 2120 | 2121 | 2122 | 2123 | 2124 | 2125 | 2126 | 2127 | 2128 | 2129 | 2130 | 2131 | 2132 | 2133 | 2134 | 2135 | 2136 | 2137 | 2138 | 2139 | 2140 | 2141 | 2142 | 2143 | 2144 | 2145 | 2146 | 2147 | 2148 | 2149 | 2150 | 2151 | 2152 | 2153 | 2154 | 2155 | 2156 | 2157 | 2158 | 2159 | 2160 | 2161 | 2162 | 2163 | 2164 | 2165 | 2166 | 2167 | 2168 | 2169 | 2170 | 2171 | 2172 | 2173 | 2174 | 2175 | 2176 | 2177 | 2178 | 2179 | 2180 | 2181 | 2182 | 2183 | 2184 | 2185 | 2186 | 2187 | 2188 | 2189 | 2190 | 2191 | 2192 | 2193 | 2194 | 2195 | 2196 | 2197 | 2198 | 2199 | 2200 | 2201 | 2202 | 2203 | 2204 | 2205 | 2206 | 2207 | 2208 | 2209 | 2210 | 2211 | 2212 | 2213 | 2214 | 2215 | 2216 | 2217 | 2218 | 2219 | 2220 | 2221 | 2222 | 2223 | 2224 | 2225 | 2226 | 2227 | 2228 | 2229 | 2230 | 2231 | 2232 | 2233 | 2234 | 2235 | 2236 | 2237 | 2238 | 2239 | 2240 | 2241 | 2242 | 2243 | 2244 | 2245 | 2246 | 2247 | 2248 | 2249 | 2250 | 2251 | 2252 | 2253 | 2254 | 2255 | 2256 | 2257 | 2258 | 2259 | 2260 | 2261 | 2262 | 2263 | 2264 | 2265 | 2266 | 2267 | 2268 | 2269 | 2270 | 2271 | 2272 | 2273 | 2274 | 2275 | 2276 | 2277 | 2278 | 2279 | 2280 | 2281 | 2282 | 2283 | 2284 | 2285 | 2286 | 2287 | 2288 | 2289 | 2290 | 2291 | 2292 | 2293 | 2294 | 2295 | 2296 | 2297 | 2298 | 2299 | 2300 | 2301 | 2302 | 2303 | 2304 | 2305 | 2306 | 2307 | 2308 | 2309 | 2310 | 2311 | 2312 | 2313 | 2314 | 2315 | 2316 | 2317 | 2318 | 2319 | 2320 | 2321 | 2322 | 2323 | 2324 | 2325 | 2326 | 2327 | 2328 | 2329 | 2330 | 2331 | 2332 | 2333 | 2334 | 2335 | 2336 | 2337 | 2338 | 2339 | 2340 | 2341 | 2342 | 2343 | 2344 | 2345 | 2346 | 2347 | 2348 | 2349 | 2350 | 2351 | 2352 | 2353 | 2354 | 2355 | 2356 | 2357 | 2358 | 2359 | 2360 | 2361 | 2362 | 2363 | 2364 | 2365 | 2366 | 2367 | 2368 | 2369 | 2370 | 2371 | 2372 | 2373 | 2374 | 2375 | 2376 | 2377 | 2378 | 2379 | 2380 | 2381 | 2382 | 2383 | 2384 | 2385 | 2386 | 2387 | 2388 | 2389 | 2390 | 2391 | 2392 | 2393 | 2394 | 2395 | 2396 | 2397 | 2398 | 2399 | 2400 | 2401 | 2402 | 2403 | 2404 | 2405 | 2406 | 2407 | 2408 | 2409 | 2410 | 2411 | 2412 | 2413 | 2414 | 2415 | 2416 | 2417 | 2418 | 2419 | 2420 | 2421 | 2422 | 2423 | 2424 | 2425 | 2426 | 2427 | 2428 | 2429 | 2430 | 2431 | 2432 | 2433 | 2434 | 2435 | 2436 | 2437 | 2438 | 2439 | 2440 | 2441 | 2442 | 2443 | 2444 | 2445 | 2446 | 2447 | 2448 | 2449 | 2450 | 2451 | 2452 | 2453 | 2454 | 2455 | 2456 | 2457 | 2458 | 2459 | 2460 | 2461 | 2462 | 2463 | 2464 | 2465 | 2466 | 2467 | 2468 | 2469 | 2470 | 2471 | 2472 | 2473 | 2474 | 2475 | 2476 | 2477 | 2478 | 2479 | 2480 | 2481 | 2482 | 2483 | 2484 | 2485 | 2486 | 2487 | 2488 | 2489 | 2490 | 2491 | 2492 | 2493 | 2494 | 2495 | 2496 | 2497 | 2498 | 2499 | 2500 | 2501 | 2502 | 2503 | 2504 | 2505 | 2506 | 2507 | 2508 | 2509 | 2510 | 2511 | 2512 | 2513 | 2514 | 2515 | 2516 | 2517 | 2518 | 2519 | 2520 | 2521 | 2522 | 2523 | 2524 | 2525 | 2526 | 2527 | 2528 | 2529 | 2530 | 2531 | 2532 | 2533 | 2534 | 2535 | 2536 | 2537 | 2538 | 2539 | 2540 | 2541 | 2542 | 2543 | 2544 | 2545 | 2546 | 2547 | 2548 | 2549 | 2550 | 2551 | 2552 | 2553 | 2554 | 2555 | 2556 | 2557 | 2558 | 2559 | 2560 | 2561 | 2562 | 2563 | 2564 | 2565 | 2566 | 2567 | 2568 | 2569 | 2570 | 2571 | 2572 | 2573 | 2574 | 2575 | 2576 | 2577 | 2578 | 2579 | 2580 | 2581 | 2582 | 2583 | 2584 | 2585 | 2586 | 2587 | 2588 | 2589 | 2590 | 2591 | 2592 | 2593 | 2594 | 2595 | 2596 | 2597 | 2598 | 2599 | 2600 | 2601 | 2602 | 2603 | 2604 | 2605 | 2606 | 2607 | 2608 | 2609 | 2610 | 2611 | 2612 | 2613 | 2614 | 2615 | 2616 | 2617 | 2618 | 2619 | 2620 | 2621 | 2622 | 2623 | 2624 | 2625 | 2626 | 2627 | 2628 | 2629 | 2630 | 2631 | 2632 | 2633 | 2634 | 2635 | 2636 | 2637 | 2638 | 2639 | 2640 | 2641 | 2642 | 2643 | 2644 | 2645 | 2646 | 2647 | 2648 | 2649 | 2650 | 2651 | 2652 | 2653 | 2654 | 2655 | 2656 | 2657 | 2658 | 2659 | 2660 | 2661 | 2662 | 2663 | 2664 | 2665 | 2666 | 2667 | 2668 | 2669 | 2670 | 2671 | 2672 | 2673 | 2674 | 2675 | 2676 | 2677 | 2678 | 2679 | 2680 | 2681 | 2682 | 2683 | 2684 | 2685 | 2686 | 2687 | 2688 | 2689 | 2690 | 2691 | 2692 | 2693 | 2694 | 2695 | 2696 | 2697 | 2698 | 2699 | 2700 | 2701 | 2702 | 2703 | 2704 | 2705 | 2706 | 2707 | 2708 | 2709 | 2710 | 2711 | 2712 | 2713 | 2714 | 2715 | 2716 | 2717 | 2718 | 2719 | 2720 | 2721 | 2722 | 2723 | 2724 | 2725 | 2726 | 2727 | 2728 | 2729 | 2730 | 2731 | 2732 | 2733 | 2734 | 2735 | 2736 | 2737 | 2738 | 2739 | 2740 | 2741 | 2742 | 2743 | 2744 | 2745 | 2746 | 2747 | 2748 | 2749 | 2750 | 2751 | 2752 | 2753 | 2754 | 2755 | 2756 | 2757 | 2758 | 2759 | 2760 | 2761 | 2762 | 2763 | 2764 | 2765 | 2766 | 2767 | 2768 | 2769 | 2770 | 2771 | 2772 | 2773 | 2774 | 2775 | 2776 | 2777 | 2778 | 2779 | 2780 | 2781 | 2782 | 2783 | 2784 | 2785 | 2786 | 2787 | 2788 | 2789 | 2790 | 2791 | 2792 | 2793 | 2794 | 2795 | 2796 | 2797 | 2798 | 2799 | 2800 | 2801 | 2802 | 2803 | 2804 | 2805 | 2806 | 2807 | 2808 | 2809 | 2810 | 2811 | 2812 | 2813 | 2814 | 2815 | 2816 | 2817 | 2818 | 2819 | 2820 | 2821 | 2822 | 2823 | 2824 | 2825 | 2826 | 2827 | 2828 | 2829 | 2830 | 2831 | 2832 | 2833 | 2834 | 2835 | 2836 | 2837 | 2838 | 2839 | 2840 | 2841 | 2842 | 2843 | 2844 | 2845 | 2846 | 2847 | 2848 | 2849 | 2850 | 2851 | 2852 | 2853 | 2854 | 2855 | 2856 | 2857 | 2858 | 2859 | 2860 | 2861 | 2862 | 2863 | 2864 | 2865 | 2866 | 2867 | 2868 | 2869 | 2870 | 2871 | 2872 | 2873 | 2874 | 2875 | 2876 | 2877 | 2878 | 2879 | 2880 | 2881 | 2882 | 2883 | 2884 | 2885 | 2886 | 2887 | 2888 | 2889 | 2890 | 2891 | 2892 | 2893 | 2894 | 2895 | 2896 | 2897 | 2898 | 2899 | 2900 | 2901 | 2902 | 2903 | 2904 | 2905 | 2906 | 2907 | 2908 | 2909 | 2910 | 2911 | 2912 | 2913 | 2914 | 2915 | 2916 | 2917 | 2918 | 2919 | 2920 | 2921 | 2922 | 2923 | 2924 | 2925 | 2926 | 2927 | 2928 | 2929 | 2930 | 2931 | 2932 | 2933 | 2934 | 2935 | 2936 | 2937 | 2938 | 2939 | 2940 | 2941 | 2942 | 2943 | 2944 | 2945 | 2946 | 2947 | 2948 | 2949 | 2950 | 2951 | 2952 | 2953 | 2954 | 2955 | 2956 | 2957 | 2958 | 2959 | 2960 | 2961 | 2962 | 2963 | 2964 | 2965 | 2966 | 2967 | 2968 | 2969 | 2970 | 2971 | 2972 | 2973 | 2974 | 2975 | 2976 | 2977 | 2978 | 2979 | 2980 | 2981 | 2982 | 2983 | 2984 | 2985 | 2986 | 2987 | 2988 | 2989 | 2990 | 2991 | 2992 | 2993 | 2994 | 2995 | 2996 | 2997 | 2998 | 2999 | 3000 | 3001 | 3002 | 3003 | 3004 | 3005 | 3006 | 3007 | 3008 | 3009 | 3010 | 3011 | 3012 | 3013 | 3014 | 3015 | 3016 | 3017 | 3018 | 3019 | 3020 | 3021 | 3022 | 3023 | 3024 | 3025 | 3026 | 3027 | 3028 | 3029 | 3030 | 3031 | 3032 | 3033 | 3034 | 3035 | 3036 | 3037 | 3038 | 3039 | 3040 | 3041 | 3042 | 3043 | 3044 | 3045 | 3046 | 3047 | 3048 | 3049 | 3050 | 3051 | 3052 | 3053 | 3054 | 3055 | 3056 | 3057 | 3058 | 3059 | 3060 | 3061 | 3062 | 3063 | 3064 | 3065 | 3066 | 3067 | 3068 | 3069 | 3070 | 3071 | 3072 | 3073 | 3074 | 3075 | 3076 | 3077 | 3078 | 3079 | 3080 | 3081 | 3082 | 3083 | 3084 | 3085 | 3086 | 3087 | 3088 | 3089 | 3090 | 3091 | 3092 | 3093 | 3094 | 3095 | 3096 | 3097 | 3098 | 3099 | 3100 | 3101 | 3102 | 3103 | 3104 | 3105 | 3106 | 3107 | 3108 | 3109 | 3110 | 3111 | 3112 | 3113 | 3114 | 3115 | 3116 | 3117 | 3118 | 3119 | 3120 | 3121 | 3122 | 3123 | 3124 | 3125 | 3126 | 3127 | 3128 | 3129 | 3130 | 3131 | 3132 | 3133 | 3134 | 3135 | 3136 | 3137 | 3138 | 3139 | 3140 | 3141 | 3142 | 3143 | 3144 | 3145 | 3146 | 3147 | 3148 | 3149 | 3150 | 3151 | 3152 | 3153 | 3154 | 3155 | 3156 | 3157 | 3158 | 3159 | 3160 | 3161 | 3162 | 3163 | 3164 | 3165 | 3166 | 3167 | 3168 | 3169 | 3170 | 3171 | 3172 | 3173 | 3174 | 3175 | 3176 | 3177 | 3178 | 3179 | 3180 | 3181 | 3182 | 3183 | 3184 | 3185 | 3186 | 3187 | 3188 | 3189 | 3190 | 3191 | 3192 | 3193 | 3194 | 3195 | 3196 | 3197 | 3198 | 3199 | 3200 | 3201 | 3202 | 3203 | 3204 | 3205 | 3206 | 3207 | 3208 | 3209 | 3210 | 3211 | 3212 | 3213 | 3214 | 3215 | 3216 | 3217 | 3218 | 3219 | 3220 | 3221 | 3222 | 3223 | 3224 | 3225 | 3226 | 3227 | 3228 | 3229 | 3230 | 3231 | 3232 | 3233 | 3234 | 3235 | 3236 | 3237 | 3238 | 3239 | 3240 | 3241 | 3242 | 3243 | 3244 | 3245 | 3246 | 3247 | 3248 | 3249 | 3250 | 3251 | 3252 | 3253 | 3254 | 3255 | 3256 | 3257 | 3258 | 3259 | 3260 | 3261 | 3262 | 3263 | 3264 | 3265 | 3266 | 3267 | 3268 | 3269 | 3270 | 3271 | 3272 | 3273 | 3274 | 3275 | 3276 | 3277 | 3278 | 3279 | 3280 | 3281 | 3282 | 3283 | 3284 | 3285 | 3286 | 3287 | 3288 | 3289 | 3290 | 3291 | 3292 | 3293 | 3294 | 3295 | 3296 | 3297 | 3298 | 3299 | 3300 | 3301 | 3302 | 3303 | 3304 | 3305 | 3306 | 3307 | 3308 | 3309 | 3310 | 3311 | 3312 | 3313 | 3314 | 3315 | 3316 | 3317 | 3318 | 3319 | 3320 | 3321 | 3322 | 3323 | 3324 | 3325 | 3326 | 3327 | 3328 | 3329 | 3330 | 3331 | 3332 | 3333 | 3334 | 3335 | 3336 | 3337 | 3338 | 3339 | 3340 | 3341 | 3342 | 3343 | 3344 | 3345 | 3346 | 3347 | 3348 | 3349 | 3350 | 3351 | 3352 | 3353 | 3354 | 3355 | 3356 | 3357 | 3358 | 3359 | 3360 | 3361 | 3362 | 3363 | 3364 | 3365 |
|----------|----------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-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|----------|----------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-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DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS  
 For the Fiscal Year Ended June 30, 2012

Exhibit K-7  
 DOE Page 16

|  | Account Number | Capital Outlay Bond Issues (COBI) 310 | Special Act Bonds (Racetrack) 320 | Section 1011.14/1011.15 F.S. Loans 330 | Public Education Capital Outlay (PECO) 340 | District Bonds 350 | Capital Outlay and Debt Service Funds 360 | Capital Improvement Section 1011.71(2) F.S. 370 | Voted Capital Improvement 380 | Other Capital Projects 390 | ARRA Economic Stimulus Capital Projects 399 | Totals         |
|--|----------------|---------------------------------------|-----------------------------------|--|--|--------------------|---|---|-------------------------------|----------------------------|---|----------------|
| <b>REVENUES</b>                                      |                |                                       |                                   |  |  |                    |   |   |                               |                            |   |                |
| <i>Federal:</i>                                      |                |                                       |                                   |  |  |                    |   |   |                               |                            |   |                |
| Miscellaneous Federal Direct                         | 3199           |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| Miscellaneous Federal Through State                  | 3299           |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| <i>State:</i>  |                |                                       |                                   |  |  |                    |   |   |                               |                            |   |                |
| COADS Distributed                                    | 3321           |                                       |                                   |  |  |                    | 102,904.00                                |   |                               |                            |   | 102,904.00     |
| Interest on Undistributed COADS                      | 3325           |                                       |                                   |  |  |                    | 6,532.69                                  |   |                               |                            |   | 6,532.69       |
| SBE/COBI Bond Interest                               | 3326           |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| Racing Commission Funds                              | 3341           |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| Public Education Capital Outlay (PECO)               | 3391           |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| Classrooms First Program                             | 3392           |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| School Infrastructure Thrift Program                 | 3393           |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| Effort Index Grant                                   | 3394           |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| Smart Schools Small County Assistance Program        | 3395           |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| Class Size Reduction/Capital Outlay                  | 3396           |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| Charter School Capital Outlay Funding                | 3397           |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| Other Miscellaneous State Revenue                    | 3399           |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| Total State Sources                                  | 3300           | 0.00                                  | 0.00                              | 0.00                                   | 0.00                                       | 0.00               | 109,436.69                                | 0.00  | 0.00                          | 0.00                       | 0.00  | 109,436.69     |
| <i>Local:</i>  |                |                                       |                                   |  |  |                    |   |   |                               |                            |   |                |
| District Local Capital Improvement Tax               | 3413           |                                       |                                   |  |  |                    |   | 19,575,469.19                                   |                               |                            |   | 19,575,469.19  |
| Local Sales Tax                                      | 3418           |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| Tax Refundations                                     | 3421           |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| Interest on Investments                              | 3431           |                                       |                                   |  |  | 422,436.02         |   |   |                               |                            |   | 422,436.02     |
| Gain on Sale of Investments                          | 3432           |                                       |                                   |  |  | (492,094.12)       |   |   |                               |                            |   | (492,094.12)   |
| Net Increase (Decrease) in Fair Value of Investments | 3433           |                                       |                                   |  |  | 3,119.82           |   | 94,144.08                                       |                               |                            |   | 97,263.90      |
| Gifts, Grants, and Bequests                          | 3440           |                                       |                                   |  |  |                    |   | 9,489.68  |                               |                            |   | 9,489.68       |
| Miscellaneous Local Sources                          | 3495           |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| Impact Fees  | 3496           |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| Total Local Sources                                  | 3400           | 0.00                                  | 0.00                              | 0.00                                   | 0.00                                       | (66,538.28)        | 0.00                                      | 19,679,102.95                                   | 0.00                          | 0.00                       | 0.00  | 19,612,564.67  |
| Total Revenues                                       | 3000           | 0.00                                  | 0.00                              | 0.00                                   | 0.00                                       | (66,538.28)        | 109,436.69                                | 19,679,102.95                                   | 0.00                          | 0.00                       | 0.00  | 19,722,001.36  |
| <b>EXPENDITURES (Function 7400)</b>                  |                |                                       |                                   |  |  |                    |   |   |                               |                            |   |                |
| Library Books  | 610            |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| Audio-Visual Materials (Non-consumable)              | 620            |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| Buildings and Fixed Equipment                        | 630            |                                       |                                   |  |  | 12,142,706.52      | 109,436.69                                | 3,799,455.24                                    |                               |                            |   | 16,051,598.45  |
| Furniture, Fixtures and Equipment                    | 640            |                                       |                                   |  |  | 1,708,032.45       |   | 3,710,289.71                                    |                               |                            |   | 5,418,322.16   |
| Motor Vehicles (Including Buses)                     | 650            |                                       |                                   |  |  |                    |   | 977,397.00                                      |                               |                            |   | 977,397.00     |
| Land   | 660            |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| Improvements Other than Buildings                    | 670            |                                       |                                   |  |  |                    |   | 141,418.98                                      |                               |                            |   | 141,418.98     |
| Remodeling and Renovations                           | 680            |                                       |                                   |  |  |                    |   | 3,617,338.65                                    |                               |                            |   | 3,617,338.65   |
| Computer Software                                    | 690            |                                       |                                   |  |  | 46,023.80          |   | 155,251.81                                      |                               |                            |   | 201,275.61     |
| <b>Debt Service (Function 9200)</b>                  |                |                                       |                                   |  |  |                    |   |   |                               |                            |   |                |
| Redemption of Principal                              | 710            |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| Interest   | 720            |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| Dues and Fees  | 730            |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| Miscellaneous Expense                                | 790            |                                       |                                   |  |  |                    |   |   |                               |                            |   | 0.00           |
| Total Expenditures                                   |                | 0.00                                  | 0.00                              | 0.00                                   | 0.00                                       | 13,896,762.77      | 109,436.69                                | 12,401,151.39                                   | 0.00                          | 0.00                       | 0.00  | 26,407,350.85  |
| Excess (Deficiency) of Revenues Over Expenditures    |                | 0.00                                  | 0.00                              | 0.00                                   | 0.00                                       | (13,963,301.05)    | 0.00                                      | 7,277,951.56                                    | 0.00                          | 0.00                       | 0.00  | (6,685,349.49) |

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)  
 For the Fiscal Year Ended June 30, 2012

Exhibit K-7  
 DOE Page 17

|   | Account Number | Capital Outlay Bond Issues (COBI) 310 | Special Act Bonds (Racetrack) 320 | Section 1611.14/1611.15 F.S. Loans 330 | Public Education Capital Outlay (PECO) 340 | District Bonds 350 | Capital Outlay and Debt Service Funds 360 | Capital Improvement Section 1011.71(2) F.S. 370 | Volled Capital Improvement 380 | Other Capital Projects 390 | ARRA Economic Stimulus Capital Projects 399 | Totals          |
|---|----------------|---------------------------------------|-----------------------------------|--|--|--------------------|---|---|--------------------------------|----------------------------|---|-----------------|
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                |                                       |                                   |  |  |                    |   |   |                                |                            |   |                 |
| Issuance of Bonds   | 3710           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| Premium on Sale of Bonds                                  | 3791           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| Face Value of Refunding Bonds                             | 3715           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| Premium on Refunding Bonds                                | 3792           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| Loans   | 3720           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| Sale of Capital Assets                                    | 3730           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| Loss Recoveries   | 3740           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| Proceeds of Certificates of Participation                 | 3750           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| Premium on Certificates of Participation                  | 3793           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| Proceeds of Forward Supply Contract                       | 3760           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| Proceeds from Special Facilities Construction Advance     | 3770           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| Payments to Refunded Bond Escrow Agent (Function 9299)    | 760            |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| Discount on Sale of Bonds (Function 9299)                 | 891            |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| Discount on Refunding Bonds (Function 9299)               | 892            |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| Discount on Certificates of Participation (Function 9299) | 893            |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| <b>Transfers In:</b>                                      |                |                                       |                                   |  |  |                    |   |   |                                |                            |   |                 |
| From General Fund   | 3610           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| From Debt Service Funds                                   | 3620           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| From Special Revenue Funds                                | 3640           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| Interfund   | 3650           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| From Permanent Funds                                      | 3660           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| From Internal Service Funds                               | 3670           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| From Enterprise Funds                                     | 3690           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| <b>Total Transfers In</b>                                 | 3600           | 0.00                                  | 0.00                              | 0.00                                   | 0.00                                       | 0.00               | 0.00                                      | 0.00  | 0.00                           | 0.00                       | 0.00  | 0.00            |
| <b>Transfers Out: (Function 9700)</b>                     |                |                                       |                                   |  |  |                    |   |   |                                |                            |   |                 |
| To General Fund   | 910            |                                       |                                   |  |  |                    |   | (4,800,000.00)                                  |                                |                            |   | (4,800,000.00)  |
| To Debt Service Funds                                     | 920            |                                       |                                   |  |  |                    |   | (4,018,820.40)                                  |                                |                            |   | (4,018,820.40)  |
| To Special Revenue Funds                                  | 940            |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| Interfund   | 950            |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| To Permanent Funds  | 960            |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| To Internal Service Funds                                 | 970            |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| To Enterprise Funds                                       | 990            |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| <b>Total Transfers Out</b>                                | 9700           | 0.00                                  | 0.00                              | 0.00                                   | 0.00                                       | 0.00               | 0.00                                      | (8,818,820.40)                                  | 0.00                           | 0.00                       | 0.00  | (8,818,820.40)  |
| <b>Total Other Financing Sources (Uses)</b>               |                | 0.00                                  | 0.00                              | 0.00                                   | 0.00                                       | 0.00               | 0.00                                      | (8,818,820.40)                                  | 0.00                           | 0.00                       | 0.00  | (8,818,820.40)  |
| <b>Net Change in Fund Balances</b>                        |                | 0.00                                  | 0.00                              | 0.00                                   | 0.00                                       | (13,963,307.05)    | 0.00                                      | (1,540,868.84)                                  | 0.00                           | 0.00                       | 0.00  | (15,504,169.89) |
| <b>Fund Balances, July 1, 2011</b>                        | 2800           |                                       |                                   |  |  | 18,519,486.77      | 0.00                                      | 21,718,326.15                                   |                                |                            |   | 40,237,812.92   |
| <b>Adjustments to Fund Balances</b>                       | 2891           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| <b>Ending Fund Balance:</b>                               |                |                                       |                                   |  |  |                    |   |   |                                |                            |   |                 |
| Nonspendable Fund Balance                                 | 2710           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| Restricted Fund Balance                                   | 2720           |                                       |                                   |  |  | 4,556,185.72       |   | 20,177,457.31                                   |                                |                            |   | 24,733,643.03   |
| Committed Fund Balance                                    | 2730           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| Assigned Fund Balance                                     | 2740           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| Unassigned Fund Balance                                   | 2750           |                                       |                                   |  |  |                    |   |   |                                |                            |   | 0.00            |
| <b>Total Fund Balances, June 30, 2012</b>                 | 2700           | 0.00                                  | 0.00                              | 0.00                                   | 0.00                                       | 4,556,185.72       | 0.00                                      | 20,177,457.31                                   | 0.00                           | 0.00                       | 0.00  | 24,733,643.03   |

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - PERMANENT FUND**  
For the Fiscal Year Ended June 30, 2012

Exhibit K-8  
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**Fund 000**

|  | Account Number |             |
|--|----------------|-------------|
| <b>REVENUES</b>  |                |             |
| Federal Direct   | 3100           |             |
| Federal Through State and Local                          | 3200           |             |
| State Sources  | 3300           |             |
| Local Sources  | 3400           |             |
| <b>Total Revenues</b>                                    |                | <b>0.00</b> |
| <b>EXPENDITURES</b>                                      |                |             |
| <i>Current:</i>  |                |             |
| Instruction  | 5000           |             |
| Pupil Personnel Services                                 | 6100           |             |
| Instructional Media Services                             | 6200           |             |
| Instruction and Curriculum Development Services          | 6300           |             |
| Instructional Staff Training Services                    | 6400           |             |
| Instructional-Related Technology                         | 6500           |             |
| Board  | 7100           |             |
| General Administration                                   | 7200           |             |
| School Administration                                    | 7300           |             |
| Facilities Acquisition and Construction                  | 7410           |             |
| Fiscal Services  | 7500           |             |
| Central Services   | 7700           |             |
| Pupil Transportation Services                            | 7800           |             |
| Operation of Plant                                       | 7900           |             |
| Maintenance of Plant                                     | 8100           |             |
| Administrative Technology Services                       | 8200           |             |
| Community Services                                       | 9100           |             |
| <i>Capital Outlay:</i>                                   |                |             |
| Facilities Acquisition and Construction                  | 7420           |             |
| Other Capital Outlay                                     | 9300           |             |
| <i>Debt Service: (Function 9200)</i>                     |                |             |
| Retirement of Principal                                  | 710            |             |
| Interest   | 720            |             |
| <b>Total Expenditures</b>                                |                | <b>0.00</b> |
| <b>Excess (Deficiency) of Revenues Over Expenditures</b> |                | <b>0.00</b> |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                |             |
| Sale of Capital Assets                                   | 3730           |             |
| Loss Recoveries  | 3740           |             |
| <i>Transfers In:</i>                                     |                |             |
| From General Fund  | 3610           |             |
| From Debt Service Funds                                  | 3620           |             |
| From Capital Projects Funds                              | 3630           |             |
| From Special Revenue Funds                               | 3640           |             |
| From Internal Service Funds                              | 3670           |             |
| From Enterprise Funds                                    | 3690           |             |
| <b>Total Transfers In</b>                                | <b>3600</b>    | <b>0.00</b> |
| <i>Transfers Out: (Function 9700)</i>                    |                |             |
| To General Fund  | 910            |             |
| To Debt Service Funds                                    | 920            |             |
| To Capital Projects Funds                                | 930            |             |
| To Special Revenue Funds                                 | 940            |             |
| To Internal Service Funds                                | 970            |             |
| To Enterprise Funds                                      | 990            |             |
| <b>Total Transfers Out</b>                               | <b>9700</b>    | <b>0.00</b> |
| <b>Total Other Financing Sources (Uses)</b>              |                | <b>0.00</b> |
| <b>Net Change in Fund Balance</b>                        |                | <b>0.00</b> |
| Fund Balance, July 1, 2011                               | 2800           |             |
| Adjustments to Fund Balance                              | 2891           |             |
| <i>Ending Fund Balance:</i>                              |                |             |
| Nonspendable Fund Balance                                | 2710           |             |
| Restricted Fund Balance                                  | 2720           |             |
| Committed Fund Balance                                   | 2730           |             |
| Assigned Fund Balance                                    | 2740           |             |
| Unassigned Fund Balance                                  | 2750           |             |
| <b>Total Fund Balance, June 30, 2012</b>                 | <b>2700</b>    | <b>0.00</b> |

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS  
 For the Fiscal Year Ended June 30, 2012

Exhibit K-9  
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|  | Account<br>Number | Self-<br>Insurance<br>Consortium<br>911 | Self-<br>Insurance<br>Consortium<br>912 | Self-<br>Insurance<br>Consortium<br>913 | Self-<br>Insurance<br>Consortium<br>914 | ARRA<br>Consortium<br>915 | Other<br>921 | Other<br>922 | Totals |
|--|-------------------|---|---|---|---|---------------------------|--------------|--------------|--------|
| <b>OPERATING REVENUES</b>                            |                   |   |   |   |   |                           |              |              |        |
| Charges for Services                                 | 3481              |   |   |   |   |                           |              |              | 0.00   |
| Charges for Sales                                    | 3482              |   |   |   |   |                           |              |              | 0.00   |
| Premium Revenues                                     | 3484              |   |   |   |   |                           |              |              | 0.00   |
| Other Operating Revenues                             | 3489              |   |   |   |   |                           |              |              | 0.00   |
| <b>Total Operating Revenues</b>                      |                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                      | 0.00         | 0.00         | 0.00   |
| <b>OPERATING EXPENSES (Function 9900)</b>            |                   |   |   |   |   |                           |              |              |        |
| Salaries   | 100               |   |   |   |   |                           |              |              | 0.00   |
| Employee Benefits                                    | 200               |   |   |   |   |                           |              |              | 0.00   |
| Purchased Services                                   | 300               |   |   |   |   |                           |              |              | 0.00   |
| Energy Services                                      | 400               |   |   |   |   |                           |              |              | 0.00   |
| Materials and Supplies                               | 500               |   |   |   |   |                           |              |              | 0.00   |
| Capital Outlay                                       | 600               |   |   |   |   |                           |              |              | 0.00   |
| Other Expenses                                       | 700               |   |   |   |   |                           |              |              | 0.00   |
| Depreciation Expense                                 | 780               |   |   |   |   |                           |              |              | 0.00   |
| <b>Total Operating Expenses</b>                      |                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                      | 0.00         | 0.00         | 0.00   |
| <b>Operating Income (Loss)</b>                       |                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                      | 0.00         | 0.00         | 0.00   |
| <b>NONOPERATING REVENUES (EXPENSES)</b>              |                   |   |   |   |   |                           |              |              |        |
| Interest on Investments                              | 3431              |   |   |   |   |                           |              |              | 0.00   |
| Gain on Sale of Investments                          | 3432              |   |   |   |   |                           |              |              | 0.00   |
| Net Increase (Decrease) in Fair Value of Investments | 3433              |   |   |   |   |                           |              |              | 0.00   |
| Gifts, Grants and Bequests                           | 3440              |   |   |   |   |                           |              |              | 0.00   |
| Miscellaneous Local Sources                          | 3495              |   |   |   |   |                           |              |              | 0.00   |
| Loss Recoveries                                      | 3740              |   |   |   |   |                           |              |              | 0.00   |
| Gain on Disposition of Assets                        | 3780              |   |   |   |   |                           |              |              | 0.00   |
| Interest Expense (Function 9900)                     | 720               |   |   |   |   |                           |              |              | 0.00   |
| Miscellaneous Expense (Function 9900)                | 790               |   |   |   |   |                           |              |              | 0.00   |
| Loss on Disposition of Assets (Function 9900)        | 810               |   |   |   |   |                           |              |              | 0.00   |
| <b>Total Nonoperating Revenues (Expenses)</b>        |                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                      | 0.00         | 0.00         | 0.00   |
| <b>Income (Loss) Before Operating Transfers</b>      |                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                      | 0.00         | 0.00         | 0.00   |
| <b>Transfers In:</b>                                 |                   |   |   |   |   |                           |              |              |        |
| From General Fund                                    | 3610              |   |   |   |   |                           |              |              | 0.00   |
| From Debt Service Funds                              | 3620              |   |   |   |   |                           |              |              | 0.00   |
| From Capital Projects Funds                          | 3630              |   |   |   |   |                           |              |              | 0.00   |
| From Special Revenue Funds                           | 3640              |   |   |   |   |                           |              |              | 0.00   |
| Interfund  | 3650              |   |   |   |   |                           |              |              | 0.00   |
| From Permanent Funds                                 | 3660              |   |   |   |   |                           |              |              | 0.00   |
| From Internal Service Funds                          | 3670              |   |   |   |   |                           |              |              | 0.00   |
| <b>Total Transfers In</b>                            | 3600              | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                      | 0.00         | 0.00         | 0.00   |
| <b>Transfers Out: (Function 9700)</b>                |                   |   |   |   |   |                           |              |              |        |
| To General Fund                                      | 910               |   |   |   |   |                           |              |              | 0.00   |
| To Debt Service Funds                                | 920               |   |   |   |   |                           |              |              | 0.00   |
| To Capital Projects Funds                            | 930               |   |   |   |   |                           |              |              | 0.00   |
| To Special Revenue Funds                             | 940               |   |   |   |   |                           |              |              | 0.00   |
| Interfund  | 950               |   |   |   |   |                           |              |              | 0.00   |
| To Permanent Funds                                   | 960               |   |   |   |   |                           |              |              | 0.00   |
| To Internal Service Funds                            | 970               |   |   |   |   |                           |              |              | 0.00   |
| <b>Total Transfers Out</b>                           | 9700              | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                      | 0.00         | 0.00         | 0.00   |
| <b>Change in Net Assets</b>                          |                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                      | 0.00         | 0.00         | 0.00   |
| <b>Net Assets, July 1, 2011</b>                      | 2880              |   |   |   |   |                           |              |              | 0.00   |
| <b>Adjustments to Net Assets</b>                     | 2896              |   |   |   |   |                           |              |              | 0.00   |
| <b>Net Assets, June 30, 2012</b>                     | 2780              |   |   |   |   |                           |              |              | 0.00   |

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS  
 For the Fiscal Year Ended June 30, 2012

Exhibit K-10  
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|  | Account<br>Number | Self-<br>Insurance<br>711 | Self-<br>Insurance<br>712 | Self-<br>Insurance<br>713 | Self-<br>Insurance<br>714 | Self-<br>Insurance<br>715 | Consortium<br>Programs<br>731 | Other Internal<br>Service<br>791 | Totals        |
|--|-------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|----------------------------------|---------------|
| <b>OPERATING REVENUES</b>                            |                   |                           |                           |                           |                           |                           |                               |                                  |               |
| Charges for Services                                 | 3481              |                           |                           |                           |                           |                           | 245,450.00                    |                                  | 245,450.00    |
| Charges for Sales                                    | 3482              |                           |                           |                           |                           |                           | 16,706.29                     |                                  | 16,706.29     |
| Premium Revenue                                      | 3484              | 19,233,506.36             |                           |                           |                           |                           |                               |                                  | 19,233,506.36 |
| Other Operating Revenue                              | 3489              |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| <b>Total Operating Revenues</b>                      |                   | 19,233,506.36             | 0.00                      | 0.00                      | 0.00                      | 0.00                      | 262,156.29                    | 0.00                             | 19,495,662.65 |
| <b>OPERATING EXPENSES (Function 9900)</b>            |                   |                           |                           |                           |                           |                           |                               |                                  |               |
| Salaries   | 100               | 124,611.00                |                           |                           |                           |                           | 156,773.73                    |                                  | 281,384.73    |
| Employee Benefits                                    | 200               | 31,758.10                 |                           |                           |                           |                           | 54,941.78                     |                                  | 86,699.88     |
| Purchased Services                                   | 300               | 3,684,455.55              |                           |                           |                           |                           | 1,824.12                      |                                  | 3,686,279.67  |
| Energy Services                                      | 400               |                           |                           |                           |                           |                           | 6,016.42                      |                                  | 6,016.42      |
| Materials and Supplies                               | 500               | 2,497.43                  |                           |                           |                           |                           | 14,748.53                     |                                  | 17,245.96     |
| Capital Outlay                                       | 600               | 199.99                    |                           |                           |                           |                           | 68.98                         |                                  | 268.97        |
| Other Expenses                                       | 700               | 13,278,709.47             |                           |                           |                           |                           |                               |                                  | 13,278,709.47 |
| Depreciation Expense                                 | 780               |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| <b>Total Operating Expenses</b>                      |                   | 17,122,231.54             | 0.00                      | 0.00                      | 0.00                      | 0.00                      | 234,373.56                    | 0.00                             | 17,356,605.10 |
| <b>Operating Income (Loss)</b>                       |                   | 2,111,274.82              | 0.00                      | 0.00                      | 0.00                      | 0.00                      | 27,782.73                     | 0.00                             | 2,139,057.55  |
| <b>NONOPERATING REVENUES (EXPENSES)</b>              |                   |                           |                           |                           |                           |                           |                               |                                  |               |
| Interest on Investments                              | 3431              | 1.59                      |                           |                           |                           |                           |                               |                                  | 1.59          |
| Gain on Sale of Investments                          | 3432              |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| Net Increase (Decrease) in Fair Value of Investments | 3433              | 4,602.57                  |                           |                           |                           |                           | 379.90                        |                                  | 4,982.47      |
| Gifts, Grants and Bequests                           | 3440              |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| Miscellaneous Local Sources                          | 3495              |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| Loss Recoveries                                      | 3740              |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| Gain on Disposition of Assets                        | 3780              |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| Interest Expense (Function 9900)                     | 720               |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| Miscellaneous Expense (Function 9900)                | 790               |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| Loss on Disposition of Assets (Function 9900)        | 810               |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| <b>Total Nonoperating Revenues (Expenses)</b>        |                   | 4,604.16                  | 0.00                      | 0.00                      | 0.00                      | 0.00                      | 379.90                        | 0.00                             | 4,984.06      |
| <b>Income (Loss) Before Operating Transfers</b>      |                   | 2,115,878.98              | 0.00                      | 0.00                      | 0.00                      | 0.00                      | 28,162.63                     | 0.00                             | 2,144,041.61  |
| <b>Transfers In:</b>                                 |                   |                           |                           |                           |                           |                           |                               |                                  |               |
| From General Fund                                    | 3610              |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| From Debt Service Funds                              | 3620              |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| From Capital Projects Funds                          | 3630              |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| From Special Revenue Funds                           | 3640              |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| Interfund  | 3650              |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| From Permanent Funds                                 | 3660              |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| From Enterprise Funds                                | 3690              |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| <b>Total Transfers In</b>                            | 3600              | 0.00                      | 0.00                      | 0.00                      | 0.00                      | 0.00                      | 0.00                          | 0.00                             | 0.00          |
| <b>Transfers Out: (Function 9700)</b>                |                   |                           |                           |                           |                           |                           |                               |                                  |               |
| To General Fund                                      | 910               |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| To Debt Service Funds                                | 920               |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| To Capital Projects Funds                            | 930               |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| To Special Revenue Funds                             | 940               |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| Interfund  | 950               |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| To Permanent Funds                                   | 960               |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| To Enterprise Funds                                  | 990               |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| <b>Total Transfers Out</b>                           | 9700              | 0.00                      | 0.00                      | 0.00                      | 0.00                      | 0.00                      | 0.00                          | 0.00                             | 0.00          |
| <b>Change in Net Assets</b>                          |                   | 2,115,878.98              | 0.00                      | 0.00                      | 0.00                      | 0.00                      | 28,162.63                     | 0.00                             | 2,144,041.61  |
| <b>Net Assets, July 1, 2011</b>                      | 2880              | 4,039,144.70              |                           |                           |                           |                           | 0.00                          |                                  | 4,039,144.70  |
| <b>Adjustments to Net Assets</b>                     | 2896              |                           |                           |                           |                           |                           |                               |                                  | 0.00          |
| <b>Net Assets, June 30, 2012</b>                     | 2780              | 6,155,023.68              |                           |                           |                           |                           | 28,162.63                     |                                  | 6,183,186.31  |

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
SCHOOL INTERNAL FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
June 30, 2012

Exhibit K-11  
DOE Page 21  
Fund 891

|                                     | Account<br>Number | Balance<br>July 1, 2011 | Additions    | Deductions   | Balance<br>June 30, 2012 |
|-------------------------------------|-------------------|-------------------------|--------------|--------------|--------------------------|
| <b>ASSETS</b>                       |                   |                         |              |              |                          |
| Cash                                | 1110              | 2,337,856.75            | 5,836,287.16 | 5,796,699.75 | 2,377,444.16             |
| Investments                         | 1160              |                         |              |              | 0.00                     |
| Accounts Receivable, Net            | 1130              |                         |              |              | 0.00                     |
| Interest Receivable on Investments  | 1170              |                         |              |              | 0.00                     |
| <i>Due From Other Funds:</i>        |                   |                         |              |              |                          |
| Budgetary Funds                     | 1141              |                         |              |              | 0.00                     |
| Inventory                           | 1150              |                         |              |              | 0.00                     |
| Due from Other Agencies             | 1220              |                         |              |              | 0.00                     |
| <b>Total Assets</b>                 |                   | 2,337,856.75            | 5,836,287.16 | 5,796,699.75 | 2,377,444.16             |
| <b>LIABILITIES</b>                  |                   |                         |              |              |                          |
| Accrued Salaries and Benefits       | 2110              |                         |              |              | 0.00                     |
| Payroll Deductions and Withholdings | 2170              |                         |              |              | 0.00                     |
| Accounts Payable                    | 2120              |                         |              |              | 0.00                     |
| Due to Budgetary Funds              | 2161              | 27,369.71               | 36,659.54    | 27,369.71    | 36,659.54                |
| Internal Accounts Payable           | 2290              | 2,310,487.04            | 5,799,627.62 | 5,769,330.04 | 2,340,784.62             |
| <b>Total Liabilities</b>            |                   | 2,337,856.75            | 5,836,287.16 | 5,796,699.75 | 2,377,444.16             |

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
SCHEDULE OF LONG-TERM LIABILITIES  
June 30, 2012

Exhibit K-12  
DOE Page 22  
Fund 601

|  | Account<br>Number | Governmental<br>Activities<br>Total Balance<br>June 30, 2012 [1] | Business-type<br>Activities<br>Total Balance<br>June 30, 2012 [1] | Total                |
|--|-------------------|--|---|----------------------|
| Notes Payable                            | 2310              |  |   | 0.00                 |
| Obligations Under Capital Leases         | 2315              |  |   | 0.00                 |
| Bonds Payable                            | 2320              | 8,077,666.42   |   | 8,077,666.42         |
| Liability for Compensated Absences       | 2330              | 11,018,461.29  |   | 11,018,461.29        |
| Certificates of Participation Payable    | 2340              | 60,000,000.00  |   | 60,000,000.00        |
| Estimated Liability for Long-Term Claims | 2350              | 1,117,180.06   |   | 1,117,180.06         |
| Other Post-Employment Benefits Liability | 2360              | 1,406,968.00   |   | 1,406,968.00         |
| Estimated PECO Advance Payable           | 2370              |  |   | 0.00                 |
| Other Long-Term Liabilities              | 2380              |  |   | 0.00                 |
| <b>Total Long-Term Liabilities</b>       |                   | <b>81,620,275.77</b>   | <b>0.00</b>   | <b>81,620,275.77</b> |

[1] Include total current and noncurrent liability balances at June 30, 2012.

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES  
For the Fiscal Year Ended June 30, 2012

Exhibit K-14  
DOE Page 24

|                                      | Sub-Object | General Fund<br>100 | Special Revenue<br>Food Services<br>410 | Special Revenue Other<br>Federal Programs<br>420 | Special Revenue Federal<br>Economic Stimulus<br>Programs<br>430 | Total        |
|--------------------------------------|------------|---------------------|---|--|---|--------------|
| <b>ENERGY EXPENDITURES:</b>          |            |                     |   |  |   |              |
| Natural Gas                          | 411        | 18,875.45           |   |  |   | 18,875.45    |
| Bottled Gas                          | 421        | 11,243.83           | 11,210.16                               |  |   | 22,453.99    |
| Electricity                          | 430        | 3,322,641.24        | 263,000.00                              |  |   | 3,585,641.24 |
| Heating Oil                          | 440        | 0.00                | 0.00                                    |  |   | 0.00         |
| <b>Total</b>                         |            | 3,352,760.52        | 274,210.16                              | 0.00   | 0.00  | 3,626,970.68 |
| <b>ENERGY EXPENDITURES FOR PUPIL</b> |            |                     |   |  |   |              |
| <b>TRANSPORTATION:</b>               |            |                     |   |  |   |              |
| Compressed Natural Gas               | 412        |                     |   |  |   | 0.00         |
| Liquefied Petroleum Gas              | 422        |                     |   |  |   | 0.00         |
| Gasoline                             | 450        | 20,322.39           |   |  |   | 20,322.39    |
| Diesel Fuel                          | 460        | 881,660.31          |   |  |   | 881,660.31   |
| Oil & Grease                         | 540        | 7,810.56            |   |  |   | 7,810.56     |
| <b>Total</b>                         |            | 909,793.26          |   | 0.00   | 0.00  | 909,793.26   |

|   | Sub-Object | General Fund<br>100 | Special Revenue Other<br>Federal Programs<br>420 | Special Revenue Federal<br>Economic Stimulus<br>Programs<br>430 | Capital Projects Funds<br>3XX | Total      |
|---|------------|---------------------|--|---|-------------------------------|------------|
| <b>EXPENDITURES FOR SCHOOL BUSES<br/>AND SCHOOL BUS REPLACEMENTS:</b> |            |                     |  |   |                               |            |
| Buses   | 651        |                     |  |   | 908,730.00                    | 908,730.00 |
| <b>EXPENDITURES FOR CAPITALIZED<br/>AUDIO-VISUAL MATERIALS:</b>       |            |                     |  |   |                               |            |
| Audio-Visual Materials  | 621        |                     |  |   |                               | 0.00       |

|   | Sub-Object | General Fund<br>100 | Special Revenue<br>Food Services<br>410 | Special Revenue Other<br>Federal Programs<br>420 | Special Revenue Federal<br>Economic Stimulus<br>Programs<br>430 | Total      |
|---|------------|---------------------|---|--|---|------------|
| <b>SUBAWARDS FOR INDIRECT COST RATE:</b>  |            |                     |   |  |   |            |
| Subrecipient awards up to \$25,000        | 311        |                     |   |  |   | 0.00       |
| Subrecipient awards greater than \$25,000 | 312        |                     |   |  |   | 0.00       |
| Subrecipient awards up to \$25,000        | 391        |                     |   |  |   | 0.00       |
| Subrecipient awards greater than \$25,000 | 392        | 199,271.05          |   |  |   | 199,271.05 |

|  | Sub-Object | Special Revenue<br>Food Services<br>410 |
|--|------------|---|
| <b>FOOD SERVICE SUPPLIES SUBOBJECT</b> |            |   |
| Supplies                               | 510        | 21,332.49                               |
| Purchased food to include commodities  | 570        |   |

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES  
For the Fiscal Year Ended June 30, 2012

Exhibit K-14  
DOE Page 25

|  | Sub-Object | General Fund<br>100 | Special Revenue Other<br>Federal Programs<br>420 | Special Revenue Federal<br>Economic Stimulus<br>Programs<br>430 | Total         |
|--|------------|---------------------|--|---|---------------|
| <b>Teacher Salaries</b>                                  |            |                     |  |   |               |
| Basic Programs 101, 102, and 103 (Function 5100)         | 120        | 34,384,952.00       | 603,557.00                                       | 33,348.00   | 35,021,857.00 |
| Basic Programs 101, 102, and 103 (Function 5100)         | 140        |                     |  |   | 0.00          |
| Basic Programs 101, 102, and 103 (Function 5100)         | 750        | 829,906.00          | 122,436.00                                       | 0.00  | 952,342.00    |
| <b>Total Basic Program Salaries</b>                      |            | 35,214,858.00       | 725,993.00                                       | 33,348.00   | 35,974,199.00 |
| Other Programs 130 (ESOL) (Function 5100)                | 120        | 598,035.00          | 13,544.00  |   | 611,579.00    |
| Other Programs 130 (ESOL) (Function 5100)                | 140        |                     |  |   | 0.00          |
| Other Programs 130 (ESOL) (Function 5100)                | 750        | 14,434.00           | 2,748.00   |   | 17,182.00     |
| <b>Total Other Program Salaries</b>                      |            | 612,469.00          | 16,292.00  | 0.00  | 628,761.00    |
| ESE Programs 111, 112, 113, 254, and 255 (Function 5200) | 120        | 14,004,762.00       | 1,247,448.00                                     | 6,270.00  | 15,258,480.00 |
| ESE Programs 111, 112, 113, 254, and 255 (Function 5200) | 140        |                     |  |   | 0.00          |
| ESE Programs 111, 112, 113, 254, and 255 (Function 5200) | 750        | 96,648.00           | 28,438.00  |   | 125,086.00    |
| <b>Total ESE Program Salaries</b>                        |            | 14,101,410.00       | 1,275,886.00                                     | 6,270.00  | 15,383,566.00 |
| Career Program 300 (Function 5300)                       | 120        | 1,533,483.00        | 25,264.00  |   | 1,558,747.00  |
| Career Program 300 (Function 5300)                       | 140        |                     |  |   | 0.00          |
| Career Program 300 (Function 5300)                       | 750        | 4,222.00            | 0.00   |   | 4,222.00      |
| <b>Total Career Program Salaries</b>                     |            | 1,537,705.00        | 25,264.00  | 0.00  | 1,562,969.00  |
| <b>TOTAL</b>   |            | 51,466,442.00       | 2,043,435.00                                     | 39,618.00   | 53,549,495.00 |

|   | Sub-Object | General Fund<br>100 | Special Revenue Other<br>Federal Programs<br>420 | Special Revenue Federal<br>Economic Stimulus<br>Programs<br>430 | Total        |
|---|------------|---------------------|--|---|--------------|
| <b>Textbooks (used for classroom instruction)</b> |            |                     |  |   |              |
| Textbooks (Function 5000)                         | 520        | 1,321,797.30        | 0.00   | 38,232.47   | 1,360,029.77 |

ESE 348

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION  
 For the Fiscal Year Ended June 30, 2012.

Exhibit K-14  
 DOE Page 26  
 Fund 100

| CATEGORICAL FLEXIBLE SPENDING -<br>GENERAL FUND:          | Account<br>Number | Safe<br>Schools | Pupil<br>Transportation | Supplemental<br>Academic<br>Instruction | Comprehensive<br>K-12<br>Reading | Instructional<br>Materials | Instructional<br>Materials<br>Library Media | Totals |
|---|-------------------|-----------------|-------------------------|---|----------------------------------|----------------------------|---|--------|
| <b>EXPENDITURES</b>                                       |                   |                 |                         |   |                                  |                            |   |        |
| <i>Instruction:</i>                                       |                   |                 |                         |   |                                  |                            |   |        |
| Basic Instruction   | 5100              |                 |                         |   |                                  |                            |   | 0.00   |
| Exceptional Instruction                                   | 5200              |                 |                         |   |                                  |                            |   | 0.00   |
| Career Instruction  | 5300              |                 |                         |   |                                  |                            |   | 0.00   |
| Adult Instruction   | 5400              |                 |                         |   |                                  |                            |   | 0.00   |
| Prekindergarten   | 5500              |                 |                         |   |                                  |                            |   | 0.00   |
| Other Instruction   | 5900              |                 |                         |   |                                  |                            |   | 0.00   |
| <b>Total Flexible Spending Instructional Expenditures</b> | 5000              | 0.00            | 0.00                    | 0.00                                    | 0.00                             | 0.00                       | 0.00  | 0.00   |

|   |                   |        |
|---|-------------------|--------|
| <b>LIFELONG LEARNING:</b><br>(Lifelong Learning Expenditures are used in federal reporting) | Account<br>Number | Amount |
| <i>Expenditures:</i>  |                   |        |
| General Fund  | 5900              | 0.00   |
| Other Federal Programs Special Revenue Fund   | 5900              | 0.00   |
| Federal Economic Stimulus Special Revenue Funds   | 5900              | 0.00   |
| <b>Total:</b>   | 5900              | 0.00   |

|   |                            |                       |                           |                             |
|---|----------------------------|-----------------------|---------------------------|-----------------------------|
| <b>MEDICAID EXPENDITURE REPORT</b><br>(Medicaid Expenditures are used in federal reporting) | Unexpended<br>July 1, 2011 | Earnings<br>2011-2012 | Expenditures<br>2011-2012 | Unexpended<br>June 30, 2012 |
| Earnings, Expenditures, and Carryforward Amounts:   | 0.00                       | 871,325.51            | 871,325.51                | 0.00                        |
| <i>Expenditure Program or Activity:</i>   |                            |                       |                           |                             |
| Exceptional Student Education   |                            |                       | 871,325.51                |                             |
| School Nurses and Health Care Services  |                            |                       |                           |                             |
| Occupational Therapy, Physical Therapy, and Other Therapy Services                          |                            |                       |                           |                             |
| ESE Professional and Technical Services   |                            |                       |                           |                             |
| Gifted Student Education  |                            |                       |                           |                             |
| Staff Training and Curriculum Development   |                            |                       |                           |                             |
| Medicaid Administration and Billing Services  |                            |                       |                           |                             |
| Student Services  |                            |                       |                           |                             |
| Consultants   |                            |                       |                           |                             |
| Other   |                            |                       |                           |                             |
| <b>Total Expenditures</b>   |                            |                       | 871,325.51                |                             |

**CHARLOTTE COUNTY DISTRICT SCHOOL BOARD  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

| <b>Federal Grantor/Pass-Through Grantor/Program<br/>Title</b>        | <b>Catalog of<br/>Federal<br/>Domestic<br/>Assistance<br/>Number</b> | <b>Pass<br/>Through<br/>Grantor<br/>Number</b> | <b>Amount of<br/>Expenditures<br/>(1)</b> |
|--|--|--|---|
| <b>United States Department of Agriculture</b>                       |  |  |   |
| Indirect:  |  |  |   |
| Child Nutrition Cluster:   |  |  |   |
| Florida Department of Education:                                     |  |  |   |
| School Breakfast Program   | 10.553   | 321  | 1,191,961.59                              |
| National School Lunch Program  | 10.555   | 300, 350                                       | 4,186,392.21                              |
| Summer Food Service Program for Children                             | 10.559   | 323  | 260,153.19                                |
| Fresh Fruit and Vegetable Program                                    | 10.582   | None   | 119,992.04                                |
| Florida Department of Agriculture and Consumer<br>Services:          |  |  |   |
| National School Lunch Program  | 10.555(2)  | None   | 303,861.20                                |
| <b>Total United States Department of Agriculture</b>                 |  |  | <u>6,062,360.23</u>                       |
| <b>United States Department of Education</b>                         |  |  |   |
| Direct:  |  |  |   |
| Student Financial Assistance Cluster:                                |  |  |   |
| Federal Supplemental Education Opportunity Grants                    | 84.007   | N/A  | 8,105.33                                  |
| Federal Pell Grant Program   | 84.063   | N/A  | 600,242.67                                |
| <b>Total Direct</b>  |  |  | <u>608,348.00</u>                         |
| Indirect:  |  |  |   |
| Special Education Cluster:   |  |  |   |
| Florida Department of Education:                                     |  |  |   |
| Special Education - Grants to States                                 | 84.027   | 263  | 3,591,626.33                              |
| Special Education - Preschool Grants                                 | 84.173   | 267  | 126,689.29                                |
| ARRA - Special Education - Grants to States,<br>Recovery Act         | 84.391   | 263  | 66,105.21                                 |
| Sarasota County District School Board:                               |  |  |   |
| Special Education - Grants to States                                 | 84.027   | 263  | 90,828.29                                 |
| <b>Total Special Education Cluster</b>                               |  |  | <u>3,875,249.12</u>                       |
| Title I, Part A Cluster:   |  |  |   |
| Florida Department of Education:                                     |  |  |   |
| Title I Grants to Local Educational Agencies                         | 84.010   | 212, 222, 223, 226, 228                        | 3,713,586.54                              |
| ARRA - Education Jobs Fund, Recovery Act                             | 84.410   | 541  | 49,214.00                                 |
| ARRA - Race to the Top, Recovery Act                                 | 84.395   | RL111  | 442,526.71                                |
| ARRA - Title I Grants to Local Educational<br>Agencies, Recovery Act | 84.389   | 212, 223                                       | 30,871.01                                 |
| <b>Total Title I Part A Cluster</b>                                  |  |  | <u>4,236,198.26</u>                       |
| Educational Technology State Grants Cluster:                         |  |  |   |
| Florida Department of Education:                                     |  |  |   |
| Education Technology State Grants                                    | 84.318   | 121  | 134,788.36                                |
| ARRA - Education Technology State Grants,<br>Recovery Act            | 84.386   | 121  | 2,573.31                                  |
| <b>Total Educational Technology State Grants Cluster</b>             |  |  | <u>137,361.67</u>                         |
| Florida Department of Education:                                     |  |  |   |
| Adult Education - Basic Grants to States                             | 84.002   | 191, 193                                       | 352,535.99                                |
| Career and Technical Education - Basic Grants to States              | 84.048   | 151, 161                                       | 226,199.04                                |
| Education for Homeless Children and Youth                            | 84.196   | 127  | 61,720.84                                 |
| Even Start - State Educational Agencies                              | 84.213   | 219  | 95,703.47                                 |
| English Language Acquisition Grants                                  | 84.365   | 102  | 24,385.14                                 |
| Improving Teacher Quality State Grants                               | 84.367   | 224  | 594,295.69                                |
| <b>Total Florida Department of Education</b>                         |  |  | <u>1,354,840.17</u>                       |
| <b>Total United States Department of Education</b>                   |  |  | <u>10,211,997.22</u>                      |
| <b>United States Department of Health and Human Services</b>         |  |  |   |
| Head Start Cluster:  |  |  |   |
| Direct:  |  |  |   |
| Head Start   | 93.600 (3)   | N/A  | 2,130,371.13                              |
| <b>United States Department of Defense</b>                           |  |  |   |
| Direct:  |  |  |   |
| Navy Junior Reserve Officers Training Corps                          | None   | N/A  | 176,188.93                                |
| <b>Total Expenditures of Federal Awards</b>                          |  |  | <u>18,580,917.51</u>                      |

**Notes:**

(1) **Basis of Presentation:** The Schedule of Expenditures of Federal Awards represents amounts expended from Federal programs during the 2011-12 fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the Schedule have been reconciled to and are in material agreement with amounts recorded in the District's accounting records from which the basic financial statements have been prepared.

(2) **Noncash Assistance: National School Lunch Program** - Represents the amount of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.

(3) **Head Start:** For grant number/program 4CH3161/45, expenditures include Head Start PA-22 \$520,367.21 and PA-20 \$35,059.13 and Early Head Start PA-25 \$156,519.86 and PA-11 \$15,574.06. For grant number/program 4CH3161/46, expenditures include Head Start PA-22 \$983,729.57 and PA-20 \$21,401.57, and Early Head Start PA-25 \$388,595.52 and PA-11 \$9,124.21.

FUND- 1

SCHL- 0000 CHARLOTTE COUNTY PUBLIC SCHOOL

| PROGRAM         | NBR | SALARIES | BENEFITS | PURCHASED<br>SERVICES | DIRECT<br>MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL    |
|-----------------|-----|----------|----------|-----------------------|--------------------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|----------|
| K-3 BASIC       | 101 | 11257426 | 3284876  | 227915                | 597876                         | 244331            | 5685              | 15618113        | 6472188            | 22090301       | 1087369              | 23177671 |
| 4-8 BASIC       | 102 | 12705666 | 3629747  | 281828                | 476101                         | 269468            | 31155             | 17393968        | 8532979            | 25926947       | 1305064              | 27232012 |
| 9-12 BASIC      | 103 | 10421988 | 2750271  | 266588                | 324326                         | 195762            | 50801             | 14009739        | 8984561            | 22994301       | 1060801              | 24055102 |
| K-12 BASIC      |     | 34385081 | 9664896  | 776333                | 1398304                        | 709563            | 87642             | 47021821        | 23989729           | 71011550       | 3453236              | 74464787 |
| ESOL            | 130 | 598035   | 183722   | 10899                 | 17644                          | 11229             | 715               | 822246          | 346405             | 1168652        | 53016                | 1221669  |
| ESOL            |     | 598035   | 183722   | 10899                 | 17644                          | 11229             | 715               | 822246          | 346405             | 1168652        | 53016                | 1221669  |
| K-3 BASIC ESE   | 111 | 4230902  | 1240470  | 65757                 | 106112                         | 108919            | 1361              | 5753525         | 2575016            | 8328542        | 458747               | 8787289  |
| 4-8 BASIC ESE   | 112 | 4636435  | 1318702  | 100692                | 119853                         | 93895             | 9787              | 6279365         | 3211544            | 9490910        | 518677               | 10009587 |
| 9-12 BASIC ESE  | 113 | 3279910  | 907552   | 122837                | 93862                          | 61244             | 10627             | 4476035         | 2832567            | 7308602        | 352286               | 7660889  |
| ESE 254         | 254 | 1463254  | 490504   | 15777                 | 29715                          | 32396             | 548               | 2032196         | 943475             | 2975671        | 134277               | 3109948  |
| ESE 255         | 255 | 394131   | 134339   | 8124                  | 14233                          | 9271              | 1445              | 561545          | 258281             | 819827         | 45722                | 865550   |
| ESE             |     | 14004633 | 4091569  | 313189                | 363777                         | 305727            | 23770             | 19102667        | 9820886            | 28923554       | 1509711              | 30433265 |
| 6-12 VOCATIONAL | 300 | 1533483  | 400030   | 81184                 | 49970                          | 33077             | 6810              | 2104557         | 1448588            | 3553145        | 269959               | 3823105  |
| 7-12 JOB PREP   |     | 1533483  | 400030   | 81184                 | 49970                          | 33077             | 6810              | 2104557         | 1448588            | 3553145        | 269959               | 3823105  |
| WORKFORCE ED    | 341 | 2731     | 1014     | 466                   | 150                            | 117               | 8                 | 4488            | 3511               | 7999           | 309                  | 8309     |
| ADULT JOB PREP  |     | 2731     | 1014     | 466                   | 150                            | 117               | 8                 | 4488            | 3511               | 7999           | 309                  | 8309     |
| AG AND NAT      | 351 |          |          |                       |                                |                   |                   |                 |                    |                |                      |          |
| BUSINESS ED     | 352 | 90491    | 25023    | 11503                 | 3714                           | 2894              | 200               | 133828          | 88561              | 222389         | 7732                 | 230122   |
| FAM CONSUMER SC | 353 | 203202   | 43699    | 20089                 | 6487                           | 5054              | 350               | 278884          | 151852             | 430736         | 13368                | 444104   |
| HEALTH SCIENCE  | 354 | 541700   | 162150   | 74544                 | 24071                          | 18755             | 1298              | 822521          | 561512             | 1384034        | 49510                | 1433544  |
| INDUSTRIAL      | 355 | 327622   | 94340    | 43370                 | 14005                          | 10911             | 755               | 491006          | 340602             | 831609         | 29478                | 861088   |
| MARKETING       | 356 |          |          |                       |                                |                   |                   |                 |                    |                |                      |          |
| PUBLIC SERVICE  | 357 |          |          |                       |                                |                   |                   |                 |                    |                |                      |          |
| OTHER CTE       | 359 |          |          |                       |                                |                   |                   |                 |                    |                |                      |          |
| ADULT VOC CERT  |     | 1163017  | 325213   | 149508                | 48279                          | 37615             | 2604              | 1726240         | 1142528            | 2868769        | 100090               | 2968860  |
| HEALTH SCIENCE  | 364 |          |          |                       |                                |                   |                   |                 |                    |                |                      |          |
| APP TECH DIPL   |     |          |          |                       |                                |                   |                   |                 |                    |                |                      |          |
| RTI             | 371 |          |          |                       |                                |                   |                   |                 |                    |                |                      |          |
| OJT             | 372 |          |          |                       |                                |                   |                   |                 |                    |                |                      |          |
| APPRENTICESHIP  |     |          |          |                       |                                |                   |                   |                 |                    |                |                      |          |
| ABE             | 401 | 108266   | 77213    | 35497                 | 11462                          | 8930              | 618               | 241989          | 256295             | 498284         | 23039                | 521324   |
| ADULT HS        | 402 |          |          |                       |                                |                   |                   |                 |                    |                |                      |          |
| GED PREP        | 403 | 16398    | 10577    | 4862                  | 1570                           | 1223              | 84                | 34716           | 35121              | 69838          | 3156                 | 72994    |
| ADULT ESOL      | 404 | 33707    | 37020    | 17019                 | 5495                           | 4281              | 296               | 97821           | 122883             | 220704         | 11046                | 231751   |
| VOC PREP        | 405 | 8821     | 2477     | 1139                  | 367                            | 286               | 19                | 13112           | 8215               | 21328          | 738                  | 22067    |
| OTHER ADULT     | 409 | 76375    | 34021    | 15640                 | 5050                           | 3935              | 272               | 135295          | 114838             | 250133         | 10243                | 260376   |
| ADULT GEN       |     | 243569   | 161310   | 74158                 | 23947                          | 18657             | 1292              | 522935          | 537354             | 1060289        | 48225                | 1108515  |

FUND- 1

SCHL- 0000 CHARLOTTE COUNTY PUBLIC SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                    |                   |                |                |              |                 |             |                   |           |
|---------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|-----------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL     |
| TOTAL FOR FEFF      |     | 51930553           | 14827756 | 1405739            | 1902074           | 1115988        | 122844         | 71304957     | 37289004        | 108593962   | 5434549           | 114028511 |

FOOD SERVICE  
TRANSPORTATION

5977707

200410

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

|                            |        |                            |         |                            |        |
|----------------------------|--------|----------------------------|---------|----------------------------|--------|
| 6100 PUPIL PERSONNEL       | 350622 | 7100 BOARD OF EDUCATION    | 778457  | 7700 CENTRAL SERVICES      | 748072 |
| 6200 INSTRUCTIONAL MEDIA   | 196147 | 7200 GENERAL ADMINISTRATIO | 316030  | 7900 OPERATION OF PLANT    | 536008 |
| 6300 INSTR & CURR DEVLPMNT | 837985 | 7400 FACILITIES ACQ-CONSTR |         | 8100 MAINTENANCE OF PLANT  | 287968 |
| 6400 INSTR STAFF TRAINING  | 118624 | 7500 FISCAL SERVICES       | 1006585 | 8200 ADMIN. TECH. SERVICES | 130522 |
|                            |        |                            |         | 6500 INSTR. TECH. SERVICES | 127521 |

| -----RECONCILIATION TO ANNUAL FINANCIAL REPORT----- |        |                 |                   |              |                  |                 |                |           |                             |
|---|--------|-----------------|-------------------|--------------|------------------|-----------------|----------------|-----------|-----------------------------|
| RECREAT & ENRICHMNT                                 | OTHER  | NON-PGM CAPITAL | COMMUNITY SERVICE | DEBT SERVICE | FEDERAL INDIRECT | CHARTER SCHOOLS | TOTAL REPORTED | AFR       | ROUNDING / TOTAL DIFFERENCE |
|   | 531560 |                 | 149967            | 69470        |                  | 1623206         | 122580832      | 122580856 | 24                          |

FUND- 1

SCHL- 0021 SALLIE JONES ELEM

| ----- PROGRAM ----- |     |          |          |                    | DIRECT            |                |                |              |                 |             |                   |         |
|---------------------|-----|----------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|---------|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL   |
| K-3 BASIC           | 101 | 1109555  | 330508   | 51309              | 57769             | 21497          | 532            | 1571173      | 608014          | 2179188     | 108773            | 2287961 |
| 4-8 BASIC           | 102 | 489275   | 139886   | 21716              | 24450             | 9098           | 225            | 684653       | 249262          | 933916      | 45521             | 979437  |
| K-12 BASIC          |     | 1598830  | 470395   | 73025              | 82220             | 30596          | 758            | 2255826      | 857277          | 3113104     | 154294            | 3267399 |
| ESOL                | 130 | 9007     | 2786     | 382                | 235               | 153            | 2              | 12568        | 4280            | 16848       | 790               | 17639   |
| ESOL                |     | 9007     | 2786     | 382                | 235               | 153            | 2              | 12568        | 4280            | 16848       | 790               | 17639   |
| K-3 BASIC ESE       | 111 | 308023   | 91971    | 13357              | 7599              | 5736           | 101            | 426790       | 179604          | 606394      | 35015             | 641410  |
| 4-8 BASIC ESE       | 112 | 127842   | 37729    | 5479               | 3117              | 2353           | 41             | 176564       | 74609           | 251174      | 14424             | 265598  |
| ESE 254             | 254 | 5127     | 1125     | 163                | 93                | 70             | 1              | 6581         | 2037            | 8618        | 418               | 9037    |
| ESE 255             | 255 | 1889     | 641      | 93                 | 52                | 39             |                | 2717         | 817             | 3535        | 216               | 3751    |
| ESE                 |     | 442883   | 131468   | 19093              | 10863             | 8199           | 145            | 612654       | 257069          | 869723      | 50074             | 919798  |
| TOTAL FOR FEFP      |     | 2050722  | 604650   | 92501              | 93319             | 38949          | 905            | 2881049      | 1118627         | 3999677     | 205160            | 4204837 |

FOOD SERVICE  
TRANSPORTATION

226364

7724

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |        |                            |        |
|----------------------------|--------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL       | 184143 | 6400 INSTR STAFF TRAINING  | 37529  | 7700 CENTRAL SERVICES      | 57827  |
| 6200 INSTRUCTIONAL MEDIA   | 44917  | 7300 SCHOOL ADMINISTRATION | 205392 | 7900 OPERATION OF PLANT    | 342028 |
| 6300 INSTR & CURR DEVLPMNT | 74101  | 7400 FACILITIES ACQ-CONSTR |        | 8100 MAINTENANCE OF PLANT  | 107957 |
|                            |        |                            |        | 8200 ADMIN. TECH. SERVICES | 47921  |
|                            |        |                            |        | 6500 INSTR. TECH. SERVICES | 16809  |

FUND- 1  
SCHL- 0031 CHARLOTTE HIGH SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |          |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|----------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL    |
| 9-12 BASIC          | 103 | 3368904            | 933325   | 32461                 | 67688                | 53051             | 5627              | 4461059         | 3145809            | 7606868        | 357554               | 7964423  |
| K-12 BASIC          |     | 3368904            | 933325   | 32461                 | 67688                | 53051             | 5627              | 4461059         | 3145809            | 7606868        | 357554               | 7964423  |
| ESOL                | 130 | 65107              | 19326    | 852                   | 1462                 | 933               | 99                | 87781           | 42685              | 130467         | 5383                 | 135851   |
| ESOL                |     | 65107              | 19326    | 852                   | 1462                 | 933               | 99                | 87781           | 42685              | 130467         | 5383                 | 135851   |
| 9-12 BASIC ESE      | 113 | 1008304            | 284174   | 11200                 | 20612                | 15603             | 1701              | 1341596         | 920521             | 2262118        | 114929               | 2377047  |
| ESE 254             | 254 | 44711              | 11625    | 458                   | 843                  | 638               | 69                | 58346           | 29374              | 87721          | 4257                 | 91978    |
| ESE 255             | 255 | 32314              | 11008    | 433                   | 798                  | 604               | 65                | 45225           | 23957              | 69183          | 3824                 | 73007    |
| ESE                 |     | 1085331            | 306808   | 12092                 | 22253                | 16845             | 1836              | 1445169         | 973853             | 2419023        | 123011               | 2542034  |
| 6-12 VOCATIONAL     | 300 | 428079             | 126208   | 5398                  | 9522                 | 7295              | 852               | 577356          | 470782             | 1048139        | 85331                | 1133471  |
| 7-12 JOB PREP       |     | 428079             | 126208   | 5398                  | 9522                 | 7295              | 852               | 577356          | 470782             | 1048139        | 85331                | 1133471  |
| TOTAL FOR FEFP      |     | 4947422            | 1385668  | 50806                 | 100926               | 78126             | 8416              | 6571367         | 4633131            | 11204498       | 571281               | 11775780 |
| FOOD SERVICE        |     |                    |          |                       |                      |                   |                   |                 |                    |                |                      |          |
| TRANSPORTATION      |     |                    |          |                       |                      |                   |                   |                 | 710299             |                | 23125                |          |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |         |                            |        |                            |         |
|----------------------------|---------|----------------------------|--------|----------------------------|---------|
| 6100 PUPIL PERSONNEL       | 1163258 | 6400 INSTR STAFF TRAINING  | 160044 | 7700 CENTRAL SERVICES      | 133909  |
| 6200 INSTRUCTIONAL MEDIA   | 117255  | 7300 SCHOOL ADMINISTRATION | 761295 | 7900 OPERATION OF PLANT    | 1461680 |
| 6300 INSTR & CURR DEVLPMNT | 152310  | 7400 FACILITIES ACQ-CONSTR |        | 8100 MAINTENANCE OF PLANT  | 533323  |
|                            |         |                            |        | 8200 ADMIN. TECH. SERVICES | 111086  |
|                            |         |                            |        | 6500 INSTR. TECH. SERVICES | 38967   |

FUND- 1

SCHL- 0041 PEACE RIVER ELEMENTARY

| ----- PROGRAM ----- |     |          |          | ----- DIRECT ----- |                   |                |                |              |                 |             |                   |         |  |
|---------------------|-----|----------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|---------|--|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL   |  |
| K-3 BASIC           | 101 | 1215106  | 368789   | 42511              | 66576             | 26578          | 607            | 1720169      | 679657          | 2399826     | 122827            | 2522654 |  |
| 4-8 BASIC           | 102 | 473448   | 135738   | 15647              | 24504             | 9782           | 223            | 659343       | 248147          | 907491      | 45081             | 952573  |  |
| K-12 BASIC          |     | 1688554  | 504527   | 58158              | 91080             | 36360          | 831            | 2379513      | 927804          | 3307318     | 167908            | 3475227 |  |
| ESOL                | 130 | 46210    | 14495    | 1492               | 1271              | 880            | 12             | 64362        | 22470           | 86833       | 4165              | 90998   |  |
| ESOL                |     | 46210    | 14495    | 1492               | 1271              | 880            | 12             | 64362        | 22470           | 86833       | 4165              | 90998   |  |
| K-3 BASIC ESE       | 111 | 471942   | 134123   | 14264              | 11561             | 9268           | 151            | 641312       | 267955          | 909267      | 52068             | 961336  |  |
| 4-8 BASIC ESE       | 112 | 244174   | 69051    | 7343               | 5952              | 4771           | 77             | 331371       | 136367          | 467739      | 26707             | 494447  |  |
| ESE 254             | 254 | 24054    | 6934     | 737                | 597               | 479            | 7              | 32810        | 13740           | 46551       | 2684              | 49236   |  |
| ESE 255             | 255 | 1675     | 673      | 71                 | 58                | 46             |                | 2525         | 878             | 3404        | 232               | 3636    |  |
| ESE                 |     | 741845   | 210783   | 22417              | 18170             | 14566          | 237            | 1008020      | 418942          | 1426963     | 81692             | 1508656 |  |
| TOTAL FOR FEFP      |     | 2476610  | 729806   | 82069              | 110522            | 51806          | 1081           | 3451896      | 1369218         | 4821114     | 253767            | 5074881 |  |
| FOOD SERVICE        |     |          |          |                    |                   |                |                |              |                 |             |                   |         |  |
| TRANSPORTATION      |     |          |          |                    |                   |                |                |              | 257260          |             | 8781              |         |  |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |        |                            |        |
|----------------------------|--------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL       | 180860 | 6400 INSTR STAFF TRAINING  | 44201  | 7700 CENTRAL SERVICES      | 70727  |
| 6200 INSTRUCTIONAL MEDIA   | 47861  | 7300 SCHOOL ADMINISTRATION | 306464 | 7900 OPERATION OF PLANT    | 408119 |
| 6300 INSTR & CURR DEVLPMNT | 105681 | 7400 FACILITIES ACQ-CONSTR |        | 8100 MAINTENANCE OF PLANT  | 125822 |
|                            |        |                            |        | 8200 ADMIN. TECH. SERVICES | 58839  |
|                            |        |                            |        | 6500 INSTR. TECH. SERVICES | 20639  |

FUND- 1

SCHL- 0042 CHARLOTTE HARBOR SCHOOL

| ----- PROGRAM ----- |     |          |          |                    | DIRECT            |                |                |              |                 |             |                   |         |
|---------------------|-----|----------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|---------|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL   |
| K-3 BASIC ESE       | 111 | 102699   | 34811    | 654                | 1726              | 2008           | 22             | 141923       | 66718           | 208642      | 8070              | 216712  |
| 4-8 BASIC ESE       | 112 | 132051   | 48159    | 906                | 2388              | 2778           | 31             | 186316       | 87812           | 274129      | 10979             | 285108  |
| 9-12 BASIC ESE      | 113 | 430672   | 147123   | 2768               | 7296              | 8488           | 97             | 596445       | 272673          | 869118      | 33722             | 902841  |
| ESE 254             | 254 | 951660   | 342799   | 6450               | 16999             | 19777          | 226            | 1337914      | 638380          | 1976294     | 78700             | 2054995 |
| ESE 255             | 255 | 43687    | 15285    | 287                | 758               | 881            | 10             | 60910        | 25341           | 86252       | 3379              | 89632   |
| ESE                 |     | 1660772  | 588180   | 11067              | 29168             | 33934          | 387            | 2323510      | 1090926         | 3414437     | 134853            | 3549290 |
| TOTAL FOR FEFP      |     | 1660772  | 588180   | 11067              | 29168             | 33934          | 387            | 2323510      | 1090926         | 3414437     | 134853            | 3549290 |

FOOD SERVICE

TRANSPORTATION

53498

1827

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |        |                            |        |
|----------------------------|--------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL       | 140860 | 6400 INSTR STAFF TRAINING  | 21567  | 7700 CENTRAL SERVICES      | 32530  |
| 6200 INSTRUCTIONAL MEDIA   | 5828   | 7300 SCHOOL ADMINISTRATION | 310927 | 7900 OPERATION OF PLANT    | 330919 |
| 6300 INSTR & CURR DEVLPMNT | 148995 | 7400 FACILITIES ACQ-CONSTR |        | 8100 MAINTENANCE OF PLANT  | 62605  |
|                            |        |                            |        | 8200 ADMIN. TECH. SERVICES | 27164  |
|                            |        |                            |        | 6500 INSTR. TECH. SERVICES | 9528   |

FUND- 1

SCHL- 0051 LEMON BAY HIGH SCHOOL

| ----- PROGRAM ----- |     |          |          | ----- DIRECT -----    |                      |                   |                   |                 |                    |                |                      |         |
|---------------------|-----|----------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|---------|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL   |
| 9-12 BASIC          | 103 | 2640431  | 687541   | 29044                 | 102664               | 57652             | 41674             | 3559010         | 2437673            | 5996684        | 263916               | 6260601 |
| K-12 BASIC          |     | 2640431  | 687541   | 29044                 | 102664               | 57652             | 41674             | 3559010         | 2437673            | 5996684        | 263916               | 6260601 |
| ESOL                | 130 | 9505     | 2687     | 136                   | 378                  | 190               | 137               | 13035           | 7064               | 20100          | 786                  | 20886   |
| ESOL                |     | 9505     | 2687     | 136                   | 378                  | 190               | 137               | 13035           | 7064               | 20100          | 786                  | 20886   |
| 9-12 BASIC ESE      | 113 | 509263   | 128748   | 6029                  | 18891                | 10418             | 7560              | 680911          | 512280             | 1193191        | 56233                | 1249425 |
| ESE 255             | 255 | 41507    | 13827    | 647                   | 2028                 | 1118              | 811               | 59942           | 34035              | 93977          | 4932                 | 98910   |
| ESE                 |     | 550771   | 142575   | 6676                  | 20920                | 11537             | 8372              | 740853          | 546315             | 1287168        | 61166                | 1348335 |
| 6-12 VOCATIONAL     | 300 | 284068   | 76358    | 3863                  | 11635                | 6479              | 4686              | 387092          | 266488             | 653581         | 50941                | 704522  |
| 7-12 JOB PREP       |     | 284068   | 76358    | 3863                  | 11635                | 6479              | 4686              | 387092          | 266488             | 653581         | 50941                | 704522  |
| TOTAL FOR FEFP      |     | 3484776  | 909162   | 39722                 | 135599               | 75859             | 54871             | 4699992         | 3257541            | 7957534        | 376811               | 8334345 |
| FOOD SERVICE        |     |          |          |                       |                      |                   |                   |                 |                    |                |                      |         |
| TRANSPORTATION      |     |          |          |                       |                      |                   |                   |                 | 505863             |                | 15910                |         |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |        |                            |        |
|----------------------------|--------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL       | 803589 | 6400 INSTR STAFF TRAINING  | 90743  | 7700 CENTRAL SERVICES      | 91384  |
| 6200 INSTRUCTIONAL MEDIA   | 179641 | 7300 SCHOOL ADMINISTRATION | 661638 | 7900 OPERATION OF PLANT    | 906131 |
| 6300 INSTR & CURR DEVLPMNT | 127041 | 7400 FACILITIES ACQ-CONSTR |        | 8100 MAINTENANCE OF PLANT  | 271119 |
|                            |        |                            |        | 8200 ADMIN. TECH. SERVICES | 76473  |
|                            |        |                            |        | 6500 INSTR. TECH. SERVICES | 49777  |

FUND- 1

SCHL- 0062 BAKER ELEMENTARY

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |        |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|--------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL  |
| K-3 BASIC ESE       | 111 | 252933             | 85462    | 1159                  | 4268                 | 28077             | 63                | 371963          | 192848             | 564812         | 21850                | 586662 |
| ESE                 |     | 252933             | 85462    | 1159                  | 4268                 | 28077             | 63                | 371963          | 192848             | 564812         | 21850                | 586662 |
| TOTAL FOR FEFP      |     | 252933             | 85462    | 1159                  | 4268                 | 28077             | 63                | 371963          | 192848             | 564812         | 21850                | 586662 |
| FOOD SERVICE        |     |                    |          |                       |                      |                   |                   |                 |                    |                |                      |        |
| TRANSPORTATION      |     |                    |          |                       |                      |                   |                   |                 | 15271              |                | 523                  |        |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |       |                            |       |                            |        |
|----------------------------|-------|----------------------------|-------|----------------------------|--------|
| 6100 PUPIL PERSONNEL       | 8240  | 6400 INSTR STAFF TRAINING  | 3351  | 7700 CENTRAL SERVICES      | 5281   |
| 6200 INSTRUCTIONAL MEDIA   | 1375  | 7300 SCHOOL ADMINISTRATION | 13863 | 7900 OPERATION OF PLANT    | 110915 |
| 6300 INSTR & CURR DEVLPMNT | 34934 | 7400 FACILITIES ACQ-CONSTR |       | 8100 MAINTENANCE OF PLANT  | 8877   |
|                            |       |                            |       | 8200 ADMIN. TECH. SERVICES | 4448   |
|                            |       |                            |       | 6500 INSTR. TECH. SERVICES | 1560   |

FUND- 1

SCHL- 0081 EAST ELEMENTARY

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                    |                   |                |                |              |                 |             |                   |         |
|---------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|---------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL   |
| K-3 BASIC           | 101 | 1067909            | 294284   | 8780               | 62492             | 10265          | 505            | 1444237      | 614597          | 2058834     | 102079            | 2160914 |
| 4-8 BASIC           | 102 | 422811             | 127398   | 3801               | 27053             | 4444           | 218            | 585726       | 263559          | 849285      | 44047             | 893333  |
| K-12 BASIC          |     | 1490720            | 421682   | 12581              | 89545             | 14709          | 724            | 2029963      | 878156          | 2908120     | 146127            | 3054247 |
| ESOL                | 130 | 37496              | 11218    | 340                | 1247              | 324            | 9              | 50637        | 19825           | 70463       | 3348              | 73811   |
| ESOL                |     | 37496              | 11218    | 340                | 1247              | 324            | 9              | 50637        | 19825           | 70463       | 3348              | 73811   |
| K-3 BASIC ESE       | 111 | 386711             | 109974   | 2579               | 12435             | 3636           | 129            | 515466       | 249529          | 764995      | 44610             | 809606  |
| 4-8 BASIC ESE       | 112 | 186660             | 51391    | 1205               | 5811              | 1699           | 60             | 246828       | 115578          | 362406      | 20787             | 383194  |
| ESE 255             | 255 | 3315               | 1264     | 29                 | 142               | 41             | 1              | 4795         | 1836            | 6632        | 453               | 7086    |
| ESE                 |     | 576686             | 162630   | 3814               | 18390             | 5377           | 190            | 767091       | 366944          | 1134035     | 65851             | 1199886 |
| TOTAL FOR FEFP      |     | 2104903            | 595531   | 16736              | 109183            | 20411          | 925            | 2847691      | 1264927         | 4112619     | 215327            | 4327946 |
| FOOD SERVICE        |     |                    |          |                    |                   |                |                |              |                 |             |                   |         |
| TRANSPORTATION      |     |                    |          |                    |                   |                |                |              | 236294          |             | 8065              |         |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |        |                            |        |
|----------------------------|--------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL       | 154362 | 6400 INSTR STAFF TRAINING  | 38795  | 7700 CENTRAL SERVICES      | 60194  |
| 6200 INSTRUCTIONAL MEDIA   | 56600  | 7300 SCHOOL ADMINISTRATION | 298691 | 7900 OPERATION OF PLANT    | 389807 |
| 6300 INSTR & CURR DEVLPMNT | 89386  | 7400 FACILITIES ACQ-CONSTR |        | 8100 MAINTENANCE OF PLANT  | 109465 |
|                            |        |                            |        | 8200 ADMIN. TECH. SERVICES | 50062  |
|                            |        |                            |        | 6500 INSTR. TECH. SERVICES | 17560  |

FUND- 1

SCHL- 0111 NEIL ARMSTRONG

| PROGRAM        | NBR | SALARIES | BENEFITS | PURCHASED<br>SERVICES | DIRECT<br>MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL   |
|----------------|-----|----------|----------|-----------------------|--------------------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|---------|
| K-3 BASIC      | 101 | 1119888  | 328326   | 27326                 | 64233                          | 27708             | 620               | 1568104         | 629849             | 2197953        | 116989               | 2314942 |
| 4-8 BASIC      | 102 | 467009   | 138154   | 11498                 | 27028                          | 11659             | 260               | 655611          | 256237             | 911849         | 48557                | 960406  |
| K-12 BASIC     |     | 1586898  | 466480   | 38825                 | 91262                          | 39367             | 881               | 2223715         | 886087             | 3109802        | 165546               | 3275349 |
| ESOL           | 130 | 51293    | 17771    | 1343                  | 1756                           | 1261              | 18                | 73445           | 25345              | 98790          | 5197                 | 103987  |
| ESOL           |     | 51293    | 17771    | 1343                  | 1756                           | 1261              | 18                | 73445           | 25345              | 98790          | 5197                 | 103987  |
| K-3 BASIC ESE  | 111 | 464803   | 137545   | 10343                 | 13605                          | 11135             | 185               | 637619          | 268552             | 906171         | 55295                | 961466  |
| 4-8 BASIC ESE  | 112 | 291136   | 83328    | 6266                  | 8242                           | 6746              | 112               | 395833          | 160993             | 556826         | 33369                | 590196  |
| ESE 254        | 254 | 134323   | 38625    | 2904                  | 3820                           | 3127              | 52                | 182854          | 78233              | 261087         | 15742                | 276830  |
| ESE 255        | 255 | 19111    | 5972     | 449                   | 590                            | 483               | 8                 | 26615           | 8952               | 35568          | 2194                 | 37763   |
| ESE            |     | 909375   | 265471   | 19963                 | 26260                          | 21492             | 358               | 1242922         | 516732             | 1759654        | 106602               | 1866256 |
| TOTAL FOR FEFP |     | 2547567  | 749723   | 60132                 | 119279                         | 62121             | 1258              | 3540082         | 1428165            | 4968248        | 277345               | 5245593 |

FOOD SERVICE  
TRANSPORTATION

283887

9672

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |        |                            |        |
|----------------------------|--------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL       | 170975 | 6400 INSTR STAFF TRAINING  | 46303  | 7700 CENTRAL SERVICES      | 74014  |
| 6200 INSTRUCTIONAL MEDIA   | 47623  | 7300 SCHOOL ADMINISTRATION | 310154 | 7900 OPERATION OF PLANT    | 409540 |
| 6300 INSTR & CURR DEVLPMNT | 123016 | 7400 FACILITIES ACQ-CONSTR |        | 8100 MAINTENANCE OF PLANT  | 163445 |
|                            |        |                            |        | 8200 ADMIN. TECH. SERVICES | 61513  |
|                            |        |                            |        | 6500 INSTR. TECH. SERVICES | 21577  |

FUND- 1

SCHL- 0121 PUNTA GORDA MIDDLE SCHOOL

| ----- PROGRAM ----- |     |          |          | ----- DIRECT -----    |                      |                   |                   |                 |                    |                |                      |         |  |
|---------------------|-----|----------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|---------|--|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL   |  |
| 4-8 BASIC           | 102 | 2267752  | 649620   | 41346                 | 57092                | 40484             | 1110              | 3057405         | 1641698            | 4699103        | 259483               | 4958587 |  |
| K-12 BASIC          |     | 2267752  | 649620   | 41346                 | 57092                | 40484             | 1110              | 3057405         | 1641698            | 4699103        | 259483               | 4958587 |  |
| ESOL                | 130 | 14932    | 4710     | 324                   | 418                  | 247               | 6                 | 20639           | 8381               | 29021          | 1382                 | 30404   |  |
| ESOL                |     | 14932    | 4710     | 324                   | 418                  | 247               | 6                 | 20639           | 8381               | 29021          | 1382                 | 30404   |  |
| 4-8 BASIC ESE       | 112 | 702887   | 195113   | 13176                 | 17047                | 11726             | 353               | 940305          | 513947             | 1454252        | 83837                | 1538089 |  |
| ESE 255             | 255 | 27438    | 9648     | 651                   | 842                  | 579               | 17                | 39178           | 17726              | 56905          | 3460                 | 60366   |  |
| ESE                 |     | 730326   | 204762   | 13827                 | 17890                | 12306             | 370               | 979484          | 531674             | 1511158        | 87297                | 1598456 |  |
| TOTAL FOR FEFP      |     | 3013011  | 859092   | 55498                 | 75401                | 53038             | 1487              | 4057529         | 2181754            | 6239283        | 348164               | 6587448 |  |
| FOOD SERVICE        |     |          |          |                       |                      |                   |                   |                 |                    |                |                      |         |  |
| TRANSPORTATION      |     |          |          |                       |                      |                   |                   |                 | 421481             |                | 14443                |         |  |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |        |                            |        |
|----------------------------|--------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL       | 370815 | 6400 INSTR STAFF TRAINING  | 55556  | 7700 CENTRAL SERVICES      | 103709 |
| 6200 INSTRUCTIONAL MEDIA   | 97383  | 7300 SCHOOL ADMINISTRATION | 602122 | 7900 OPERATION OF PLANT    | 505340 |
| 6300 INSTR & CURR DEVLPMNT | 100370 | 7400 FACILITIES ACQ-CONSTR |        | 8100 MAINTENANCE OF PLANT  | 248606 |
|                            |        |                            |        | 8200 ADMIN. TECH. SERVICES | 72438  |
|                            |        |                            |        | 6500 INSTR. TECH. SERVICES | 25410  |

FUND- 1

SCHL- 0131 PORT CHARLOTT MIDDLE SCHOOL

| ----- PROGRAM ----- |     |          |          | ----- DIRECT -----    |                      |                   |                   |                 |                    |                |                      |         |  |
|---------------------|-----|----------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|---------|--|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL   |  |
| 4-8 BASIC           | 102 | 1567555  | 455121   | 33857                 | 42916                | 33988             | 6011              | 2139451         | 1224236            | 3363687        | 174726               | 3538413 |  |
| K-12 BASIC          |     | 1567555  | 455121   | 33857                 | 42916                | 33988             | 6011              | 2139451         | 1224236            | 3363687        | 174726               | 3538413 |  |
| ESOL                | 130 | 37865    | 11652    | 907                   | 1097                 | 739               | 130               | 52393           | 21875              | 74268          | 3301                 | 77569   |  |
| ESOL                |     | 37865    | 11652    | 907                   | 1097                 | 739               | 130               | 52393           | 21875              | 74268          | 3301                 | 77569   |  |
| 4-8 BASIC ESE       | 112 | 639750   | 189703   | 14748                 | 17756                | 13690             | 2453              | 878101          | 513974             | 1392076        | 77475                | 1469552 |  |
| ESE 254             | 254 | 24850    | 7825     | 608                   | 732                  | 564               | 101               | 34682           | 18134              | 52817          | 2961                 | 55778   |  |
| ESE 255             | 255 | 8688     | 3148     | 244                   | 294                  | 227               | 40                | 12644           | 5791               | 18436          | 1076                 | 19512   |  |
| ESE                 |     | 673290   | 200677   | 15601                 | 18783                | 14482             | 2595              | 925429          | 537901             | 1463330        | 81513                | 1544843 |  |
| TOTAL FOR FEFP      |     | 2278711  | 667450   | 50365                 | 62798                | 49210             | 8737              | 3117274         | 1784012            | 4901286        | 259541               | 5160827 |  |

FOOD SERVICE

TRANSPORTATION

308944

10586

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |        |                            |        |
|----------------------------|--------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL       | 309547 | 6400 INSTR STAFF TRAINING  | 41608  | 7700 CENTRAL SERVICES      | 64851  |
| 6200 INSTRUCTIONAL MEDIA   | 89407  | 7300 SCHOOL ADMINISTRATION | 458295 | 7900 OPERATION OF PLANT    | 464191 |
| 6300 INSTR & CURR DEVLPMNT | 87663  | 7400 FACILITIES ACQ-CONSTR |        | 8100 MAINTENANCE OF PLANT  | 196371 |
|                            |        |                            |        | 8200 ADMIN. TECH. SERVICES | 53358  |
|                            |        |                            |        | 6500 INSTR. TECH. SERVICES | 18717  |

FUND- 1  
SCHL- 0141 MEADOW PARK ELEMENTARY

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |         |  |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|---------|--|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL   |  |
| K-3 BASIC           | 101 | 1078858            | 316520   | 26242                 | 53761                | 25781             | 518               | 1501683         | 657132             | 2158816        | 104598               | 2263414 |  |
| 4-8 BASIC           | 102 | 461050             | 138639   | 11494                 | 23548                | 11292             | 227               | 646252          | 285842             | 932095         | 45701                | 977796  |  |
| K-12 BASIC          |     | 1539908            | 455160   | 37737                 | 77310                | 37073             | 745               | 2147936         | 942975             | 3090911        | 150299               | 3241211 |  |
| ESOL                | 130 | 20712              | 6462     | 487                   | 511                  | 444               | 5                 | 28623           | 11481              | 40105          | 1853                 | 41959   |  |
| ESOL                |     | 20712              | 6462     | 487                   | 511                  | 444               | 5                 | 28623           | 11481              | 40105          | 1853                 | 41959   |  |
| K-3 BASIC ESE       | 111 | 486748             | 139475   | 10473                 | 10660                | 10907             | 156               | 658422          | 314202             | 972625         | 54024                | 1026649 |  |
| 4-8 BASIC ESE       | 112 | 296624             | 84042    | 6311                  | 6423                 | 6572              | 94                | 400068          | 189521             | 589589         | 32563                | 622153  |  |
| ESE 254             | 254 | 37656              | 9931     | 745                   | 759                  | 776               | 11                | 49881           | 22359              | 72240          | 3846                 | 76086   |  |
| ESE 255             | 255 | 13077              | 5019     | 376                   | 383                  | 392               | 5                 | 19255           | 7385               | 26641          | 1719                 | 28361   |  |
| ESE                 |     | 834107             | 238469   | 17907                 | 18226                | 18648             | 267               | 1127627         | 533469             | 1661096        | 92154                | 1753251 |  |
| TOTAL FOR FEFP      |     | 2394728            | 700092   | 56133                 | 96047                | 56166             | 1018              | 3304187         | 1487927            | 4792114        | 244307               | 5036421 |  |
| FOOD SERVICE        |     |                    |          |                       |                      |                   |                   |                 |                    |                |                      |         |  |
| TRANSPORTATION      |     |                    |          |                       |                      |                   |                   |                 | 242157             |                | 8266                 |         |  |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |        |                            |        |
|----------------------------|--------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL       | 194390 | 6400 INSTR STAFF TRAINING  | 43041  | 7700 CENTRAL SERVICES      | 67410  |
| 6200 INSTRUCTIONAL MEDIA   | 65517  | 7300 SCHOOL ADMINISTRATION | 374191 | 7900 OPERATION OF PLANT    | 434275 |
| 6300 INSTR & CURR DEVLPMNT | 110017 | 7400 FACILITIES ACQ-CONSTR |        | 8100 MAINTENANCE OF PLANT  | 123305 |
|                            |        |                            |        | 8200 ADMIN. TECH. SERVICES | 56099  |
|                            |        |                            |        | 6500 INSTR. TECH. SERVICES | 19678  |

FUND- 1

SCHL- 0151 PORT CHARLOTTE HIGH SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 | SCHOOL   | SCHOOL   | DISTRICT |          |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|----------|----------|----------|----------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | INDIRECT | COST     | INDIRECT | TOTAL    |
| 9-12 BASIC          | 103 | 3672626            | 942346   | 39255                 | 124877               | 63943             | 2014              | 4845064         | 2726890  | 7571955  | 363343   | 7935298  |
| K-12 BASIC          |     | 3672626            | 942346   | 39255                 | 124877               | 63943             | 2014              | 4845064         | 2726890  | 7571955  | 363343   | 7935298  |
| ESOL                | 130 | 79067              | 21178    | 1067                  | 2676                 | 1209              | 38                | 105238          | 50675    | 155914   | 6560     | 162475   |
| ESOL                |     | 79067              | 21178    | 1067                  | 2676                 | 1209              | 38                | 105238          | 50675    | 155914   | 6560     | 162475   |
| 9-12 BASIC ESE      | 113 | 962754             | 260732   | 12082                 | 34016                | 17058             | 580               | 1287223         | 792976   | 2080200  | 110180   | 2190380  |
| ESE 254             | 254 | 6091               | 1498     | 69                    | 195                  | 98                | 3                 | 7956            | 4393     | 12349    | 624      | 12973    |
| ESE 255             | 255 | 133989             | 44561    | 2064                  | 5813                 | 2915              | 99                | 189443          | 87041    | 276485   | 16159    | 292645   |
| ESE                 |     | 1102835            | 306792   | 14216                 | 40025                | 20071             | 682               | 1484623         | 884411   | 2369035  | 126964   | 2496000  |
| 6-12 VOCATIONAL     | 300 | 295136             | 78488    | 3936                  | 10645                | 5406              | 228               | 393841          | 256988   | 650829   | 54754    | 705584   |
| 7-12 JOB PREP       |     | 295136             | 78488    | 3936                  | 10645                | 5406              | 228               | 393841          | 256988   | 650829   | 54754    | 705584   |
| TOTAL FOR FEFP      |     | 5149666            | 1348805  | 58476                 | 178225               | 90630             | 2963              | 6828768         | 3918966  | 10747735 | 551622   | 11299358 |
| FOOD SERVICE        |     |                    |          |                       |                      |                   |                   |                 |          |          |          |          |
| TRANSPORTATION      |     |                    |          |                       |                      |                   |                   |                 | 675113   |          | 21777    |          |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |        |                            |         |
|----------------------------|--------|----------------------------|--------|----------------------------|---------|
| 6100 PUPIL PERSONNEL       | 999269 | 6400 INSTR STAFF TRAINING  | 116534 | 7700 CENTRAL SERVICES      | 136523  |
| 6200 INSTRUCTIONAL MEDIA   | 134869 | 7300 SCHOOL ADMINISTRATION | 664350 | 7900 OPERATION OF PLANT    | 1180632 |
| 6300 INSTR & CURR DEVLPMNT | 161838 | 7400 FACILITIES ACQ-CONSTR |        | 8100 MAINTENANCE OF PLANT  | 345234  |
|                            |        |                            |        | 8200 ADMIN. TECH. SERVICES | 114869  |
|                            |        |                            |        | 6500 INSTR. TECH. SERVICES | 64843   |

FUND- 1

SCHL- 0161 CHARLOTTE VOCATIONAL TECHNICAL

| PROGRAM<br>CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED<br>SERVICES | DIRECT<br>MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL   |
|---------------------|-----|----------|----------|-----------------------|--------------------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|---------|
| K-3 BASIC           | 101 | 83368    | 43468    | 20113                 | 6486                           | 5032              | 348               | 158817          | 116269             | 275086         | 14011                | 289097  |
| 4-8 BASIC           | 102 | 180105   | 46177    | 21367                 | 6891                           | 5345              | 369               | 260257          | 155921             | 416178         | 16446                | 432625  |
| 9-12 BASIC          | 103 | 712774   | 180741   | 83632                 | 26972                          | 20923             | 1447              | 1026491         | 650224             | 1676716        | 66299                | 1743015 |
| K-12 BASIC          |     | 976247   | 270387   | 125114                | 40350                          | 31301             | 2165              | 1445566         | 922414             | 2367981        | 96757                | 2464739 |
| ESOL                | 130 | 11352    | 3283     | 1336                  | 462                            | 321               | 22                | 16778           | 9258               | 26037          | 943                  | 26981   |
| ESOL                |     | 11352    | 3283     | 1336                  | 462                            | 321               | 22                | 16778           | 9258               | 26037          | 943                  | 26981   |
| 4-8 BASIC ESE       | 112 | 59588    | 14569    | 6603                  | 2137                           | 1628              | 115               | 84642           | 52137              | 136780         | 5783                 | 142563  |
| 9-12 BASIC ESE      | 113 | 366480   | 86249    | 39089                 | 12651                          | 9643              | 681               | 514795          | 324472             | 839268         | 34997                | 874265  |
| ESE 254             | 254 | 1970     | 479      | 217                   | 70                             | 53                | 3                 | 2795            | 1919               | 4715           | 200                  | 4915    |
| ESE 255             | 255 | 14151    | 4736     | 2146                  | 694                            | 529               | 37                | 22296           | 12534              | 34830          | 1667                 | 36497   |
| ESE                 |     | 442191   | 106035   | 48057                 | 15553                          | 11855             | 837               | 624530          | 391063             | 1015594        | 42648                | 1058243 |
| 6-12 VOCATIONAL     | 300 | 526197   | 118975   | 56032                 | 18113                          | 13891             | 1042              | 734251          | 452655             | 1186907        | 78414                | 1265321 |
| 7-12 JOB PREP       |     | 526197   | 118975   | 56032                 | 18113                          | 13891             | 1042              | 734251          | 452655             | 1186907        | 78414                | 1265321 |
| WORKFORCE ED        | 341 | 2731     | 1014     | 466                   | 150                            | 117               | 8                 | 4488            | 3511               | 7999           | 309                  | 8309    |
| ADULT JOB PREP      |     | 2731     | 1014     | 466                   | 150                            | 117               | 8                 | 4488            | 3511               | 7999           | 309                  | 8309    |
| BUSINESS ED         | 352 | 90491    | 25023    | 11503                 | 3714                           | 2894              | 200               | 133828          | 88561              | 222389         | 7732                 | 230122  |
| FAM CONSUMER SC     | 353 | 203202   | 43699    | 20089                 | 6487                           | 5054              | 350               | 278884          | 151852             | 430736         | 13368                | 444104  |
| HEALTH SCIENCE      | 354 | 541700   | 162150   | 74544                 | 24071                          | 18755             | 1298              | 822521          | 561512             | 1384034        | 49510                | 1433544 |
| INDUSTRIAL          | 355 | 327622   | 94340    | 43370                 | 14005                          | 10911             | 755               | 491006          | 340602             | 831609         | 29478                | 861088  |
| ADULT VOC CERT      |     | 1163017  | 325213   | 149508                | 48279                          | 37615             | 2604              | 1726240         | 1142528            | 2868769        | 100090               | 2968860 |
| ABE                 | 401 | 108266   | 77213    | 35497                 | 11462                          | 8930              | 618               | 241989          | 256295             | 498284         | 23039                | 521324  |
| GED PREP            | 403 | 16398    | 10577    | 4862                  | 1570                           | 1223              | 84                | 34716           | 35121              | 69838          | 3156                 | 72994   |
| ADULT ESOL          | 404 | 33707    | 37020    | 17019                 | 5495                           | 4281              | 296               | 97821           | 122883             | 220704         | 11046                | 231751  |
| VOC PREP            | 405 | 8821     | 2477     | 1139                  | 367                            | 286               | 19                | 13112           | 8215               | 21328          | 738                  | 22067   |
| OTHER ADULT         | 409 | 76375    | 34021    | 15640                 | 5050                           | 3935              | 272               | 135295          | 114838             | 250133         | 10243                | 260376  |
| ADULT GEN           |     | 243569   | 161310   | 74158                 | 23947                          | 18657             | 1292              | 522935          | 537354             | 1060289        | 48225                | 1108515 |
| TOTAL FOR FEFP      |     | 3365307  | 986220   | 454673                | 146856                         | 113760            | 7972              | 5074792         | 3458787            | 8533579        | 367389               | 8900969 |
| FOOD SERVICE        |     |          |          |                       |                                |                   |                   |                 |                    |                |                      |         |
| TRANSPORTATION      |     |          |          |                       |                                |                   |                   |                 | 195654             |                | 6675                 |         |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |        |                            |        |
|----------------------------|--------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL       | 847802 | 6400 INSTR STAFF TRAINING  | 61351  | 7700 CENTRAL SERVICES      | 236225 |
| 6200 INSTRUCTIONAL MEDIA   | 103408 | 7300 SCHOOL ADMINISTRATION | 673550 | 7900 OPERATION OF PLANT    | 840360 |
| 6300 INSTR & CURR DEVLPMNT | 398701 | 7400 FACILITIES ACQ-CONSTR |        | 8100 MAINTENANCE OF PLANT  | 186701 |
|                            |        |                            |        | 8200 ADMIN. TECH. SERVICES | 81941  |
|                            |        |                            |        | 6500 INSTR. TECH. SERVICES | 28743  |

FUND- 1

SCHL- 0181 L.A. AINGER MIDDLE SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |         |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|---------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL   |
| 4-8 BASIC           | 102 | 1991609            | 529089   | 20616                 | 52651                | 41137             | 19558             | 2654663         | 1413958            | 4068621        | 194371               | 4262992 |
| K-12 BASIC          |     | 1991609            | 529089   | 20616                 | 52651                | 41137             | 19558             | 2654663         | 1413958            | 4068621        | 194371               | 4262992 |
| ESOL                | 130 | 18037              | 5244     | 251                   | 517                  | 344               | 163               | 24559           | 11801              | 36360          | 1560                 | 37921   |
| ESOL                |     | 18037              | 5244     | 251                   | 517                  | 344               | 163               | 24559           | 11801              | 36360          | 1560                 | 37921   |
| 4-8 BASIC ESE       | 112 | 599449             | 158754   | 6931                  | 15654                | 11910             | 5695              | 798396          | 465117             | 1263514        | 65053                | 1328567 |
| ESE 255             | 255 | 26258              | 9015     | 393                   | 889                  | 676               | 323               | 37556           | 16747              | 54304          | 3212                 | 57517   |
| ESE                 |     | 625708             | 167769   | 7324                  | 16543                | 12587             | 6018              | 835953          | 481865             | 1317818        | 68266                | 1386085 |
| TOTAL FOR FEFP      |     | 2635355            | 702104   | 28193                 | 69712                | 54069             | 25741             | 3515175         | 1907625            | 5422801        | 264198               | 5686999 |
| FOOD SERVICE        |     |                    |          |                       |                      |                   |                   |                 |                    |                |                      |         |
| TRANSPORTATION      |     |                    |          |                       |                      |                   |                   |                 | 335699             |                | 11479                |         |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |        |                            |        |
|----------------------------|--------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL       | 296103 | 6400 INSTR STAFF TRAINING  | 49313  | 7700 CENTRAL SERVICES      | 69854  |
| 6200 INSTRUCTIONAL MEDIA   | 66216  | 7300 SCHOOL ADMINISTRATION | 534308 | 7900 OPERATION OF PLANT    | 589645 |
| 6300 INSTR & CURR DEVLPMNT | 86913  | 7400 FACILITIES ACQ-CONSTR |        | 8100 MAINTENANCE OF PLANT  | 135858 |
|                            |        |                            |        | 8200 ADMIN. TECH. SERVICES | 58788  |
|                            |        |                            |        | 6500 INSTR. TECH. SERVICES | 20622  |

FUND- 1

SCHL- 0191 VINELAND ELEMENTARY SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |         |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|---------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL   |
| K-3 BASIC           | 101 | 1007459            | 287601   | 8532                  | 47954                | 25877             | 424               | 1377850         | 563356             | 1941207        | 86338                | 2027545 |
| 4-8 BASIC           | 102 | 543244             | 155855   | 4624                  | 25987                | 14023             | 230               | 743965          | 309932             | 1053897        | 47036                | 1100934 |
| K-12 BASIC          |     | 1550704            | 443457   | 13156                 | 73941                | 39901             | 655               | 2121816         | 873288             | 2995105        | 133375               | 3128480 |
| ESOL                | 130 | 39579              | 13102    | 395                   | 1101                 | 1011              | 10                | 55200           | 22555              | 77755          | 3477                 | 81233   |
| ESOL                |     | 39579              | 13102    | 395                   | 1101                 | 1011              | 10                | 55200           | 22555              | 77755          | 3477                 | 81233   |
| K-3 BASIC ESE       | 111 | 430165             | 121104   | 2925                  | 9964                 | 10510             | 122               | 574793          | 226201             | 800994         | 41051                | 842046  |
| 4-8 BASIC ESE       | 112 | 230371             | 63155    | 1525                  | 5196                 | 5481              | 64                | 305794          | 130624             | 436419         | 22086                | 458505  |
| ESE 254             | 254 | 14471              | 4134     | 99                    | 340                  | 358               | 4                 | 19408           | 7382               | 26790          | 1383                 | 28173   |
| ESE 255             | 255 | 5554               | 1939     | 46                    | 159                  | 168               | 1                 | 7870            | 2577               | 10447          | 601                  | 11049   |
| ESE                 |     | 680563             | 190333   | 4598                  | 15660                | 16518             | 193               | 907867          | 366785             | 1274652        | 65122                | 1339774 |
| TOTAL FOR FEFP      |     | 2270846            | 646894   | 18150                 | 90703                | 57431             | 858               | 3084884         | 1262629            | 4347513        | 201975               | 4549488 |

FOOD SERVICE  
TRANSPORTATION

225651

7702

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |        |                            |        |
|----------------------------|--------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL       | 174785 | 6400 INSTR STAFF TRAINING  | 35167  | 7700 CENTRAL SERVICES      | 56700  |
| 6200 INSTRUCTIONAL MEDIA   | 48016  | 7300 SCHOOL ADMINISTRATION | 305398 | 7900 OPERATION OF PLANT    | 395947 |
| 6300 INSTR & CURR DEVLPMNT | 84170  | 7400 FACILITIES ACQ-CONSTR |        | 8100 MAINTENANCE OF PLANT  | 99209  |
|                            |        |                            |        | 8200 ADMIN. TECH. SERVICES | 46812  |
|                            |        |                            |        | 6500 INSTR. TECH. SERVICES | 16421  |

FUND- 1  
SCHL- 0201 LIBERTY ELEMENTARY

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |         |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|---------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL   |
| K-3 BASIC           | 101 | 1111795            | 296412   | 10925                 | 56460                | 16897             | 494               | 1492985         | 612874             | 2105860        | 100290               | 2206150 |
| 4-8 BASIC           | 102 | 514678             | 147993   | 5454                  | 28189                | 8436              | 246               | 705001          | 308589             | 1013590        | 50226                | 1063817 |
| K-12 BASIC          |     | 1626474            | 444406   | 16380                 | 84650                | 25334             | 741               | 2197986         | 921464             | 3119450        | 150516               | 3269967 |
| ESOL                | 130 | 29530              | 8397     | 305                   | 799                  | 401               | 7                 | 39441           | 14595              | 54036          | 2446                 | 56482   |
| ESOL                |     | 29530              | 8397     | 305                   | 799                  | 401               | 7                 | 39441           | 14595              | 54036          | 2446                 | 56482   |
| K-3 BASIC ESE       | 111 | 446626             | 126957   | 3862                  | 12024                | 6920              | 144               | 596535          | 271584             | 868119         | 49456                | 917576  |
| 4-8 BASIC ESE       | 112 | 199399             | 60513    | 1841                  | 5731                 | 3298              | 69                | 270853          | 131872             | 402726         | 23716                | 426442  |
| ESE 254             | 254 | 11120              | 3025     | 92                    | 286                  | 164               | 3                 | 14693           | 5136               | 19830          | 1099                 | 20930   |
| ESE 255             | 255 | 4762               | 1573     | 47                    | 149                  | 85                | 1                 | 6620            | 2277               | 8897           | 548                  | 9446    |
| ESE                 |     | 661909             | 192070   | 5843                  | 18191                | 10469             | 219               | 888703          | 410871             | 1299574        | 74821                | 1374395 |
| TOTAL FOR FEFP      |     | 2317914            | 644873   | 22529                 | 103640               | 36205             | 967               | 3126130         | 1346930            | 4473061        | 227785               | 4700846 |
| FOOD SERVICE        |     |                    |          |                       |                      |                   |                   |                 |                    |                |                      |         |
| TRANSPORTATION      |     |                    |          |                       |                      |                   |                   |                 | 252807             |                | 8630                 |         |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |        |                            |        |
|----------------------------|--------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL       | 170362 | 6400 INSTR STAFF TRAINING  | 40822  | 7700 CENTRAL SERVICES      | 63434  |
| 6200 INSTRUCTIONAL MEDIA   | 51950  | 7300 SCHOOL ADMINISTRATION | 340552 | 7900 OPERATION OF PLANT    | 397437 |
| 6300 INSTR & CURR DEVLPMNT | 94683  | 7400 FACILITIES ACQ-CONSTR |        | 8100 MAINTENANCE OF PLANT  | 116553 |
|                            |        |                            |        | 8200 ADMIN. TECH. SERVICES | 52659  |
|                            |        |                            |        | 6500 INSTR. TECH. SERVICES | 18472  |

FUND- 1  
SCHL- 0211 MURDOCK MIDDLE SCHOOL

| ----- PROGRAM ----- |     |          |          | ----- DIRECT ----- |                   |                |                |              |                 |             |                   |         |
|---------------------|-----|----------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|---------|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL   |
| 4-8 BASIC           | 102 | 1704853  | 491560   | 8572               | 48415             | 40797          | 1686           | 2295886      | 1215961         | 3511847     | 173050            | 3684897 |
| K-12 BASIC          |     | 1704853  | 491560   | 8572               | 48415             | 40797          | 1686           | 2295886      | 1215961         | 3511847     | 173050            | 3684897 |
| ESOL                | 130 | 24610    | 7409     | 217                | 724               | 523            | 21             | 33505        | 15068           | 48574       | 2102              | 50676   |
| ESOL                |     | 24610    | 7409     | 217                | 724               | 523            | 21             | 33505        | 15068           | 48574       | 2102              | 50676   |
| 4-8 BASIC ESE       | 112 | 490032   | 138647   | 3134               | 13541             | 11123          | 481            | 656960       | 374268          | 1031229     | 54334             | 1085563 |
| ESE 255             | 255 | 14781    | 5263     | 118                | 514               | 422            | 18             | 21118        | 9273            | 30391       | 1788              | 32179   |
| ESE                 |     | 504813   | 143911   | 3253               | 14055             | 11545          | 499            | 678079       | 383541          | 1061620     | 56122             | 1117743 |
| TOTAL FOR FEFP      |     | 2234277  | 642881   | 12042              | 63195             | 52866          | 2208           | 3007471      | 1614571         | 4622042     | 231275            | 4853317 |
| FOOD SERVICE        |     |          |          |                    |                   |                |                |              |                 |             |                   |         |
| TRANSPORTATION      |     |          |          |                    |                   |                |                |              | 294835          |             | 10103             |         |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |        |                            |        |
|----------------------------|--------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL       | 315111 | 6400 INSTR STAFF TRAINING  | 41538  | 7700 CENTRAL SERVICES      | 60859  |
| 6200 INSTRUCTIONAL MEDIA   | 65128  | 7300 SCHOOL ADMINISTRATION | 398321 | 7900 OPERATION OF PLANT    | 467496 |
| 6300 INSTR & CURR DEVLPMNT | 69521  | 7400 FACILITIES ACQ-CONSTR |        | 8100 MAINTENANCE OF PLANT  | 125157 |
|                            |        |                            |        | 8200 ADMIN. TECH. SERVICES | 51257  |
|                            |        |                            |        | 6500 INSTR. TECH. SERVICES | 20178  |

FUND- 1

SCHL- 0231 MYAKKA RIVER ELEMENTARY

| ----- PROGRAM ----- |     |          |          | ----- DIRECT -----    |                      |                   |                   |                 |                    |                |                      |         |
|---------------------|-----|----------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|---------|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL   |
| K-3 BASIC           | 101 | 987018   | 307412   | 10181                 | 53544                | 21548             | 498               | 1380203         | 663000             | 2043204        | 101387               | 2144591 |
| 4-8 BASIC           | 102 | 393571   | 125876   | 4168                  | 21924                | 8823              | 204               | 554568          | 275711             | 830279         | 41762                | 872041  |
| K-12 BASIC          |     | 1380590  | 433289   | 14350                 | 75468                | 30371             | 702               | 1934771         | 938712             | 2873483        | 143149               | 3016633 |
| ESOL                | 130 | 48794    | 16782    | 556                   | 1402                 | 993               | 14                | 68544           | 30826              | 99370          | 4801                 | 104171  |
| ESOL                |     | 48794    | 16782    | 556                   | 1402                 | 993               | 14                | 68544           | 30826              | 99370          | 4801                 | 104171  |
| K-3 BASIC ESE       | 111 | 290628   | 88364    | 2384                  | 7205                 | 5941              | 98                | 394622          | 195096             | 589719         | 33493                | 623213  |
| 4-8 BASIC ESE       | 112 | 115266   | 34742    | 937                   | 2832                 | 2336              | 38                | 156153          | 79273              | 235426         | 13319                | 248745  |
| ESE 255             | 255 | 1449     | 590      | 15                    | 48                   | 39                |                   | 2145            | 902                | 3047           | 200                  | 3248    |
| ESE                 |     | 407344   | 123698   | 3337                  | 10086                | 8317              | 137               | 552922          | 275271             | 828193         | 47013                | 875207  |
| TOTAL FOR FEFP      |     | 1836729  | 573770   | 18244                 | 86957                | 39682             | 853               | 2556238         | 1244810            | 3801048        | 194964               | 3996013 |

FOOD SERVICE  
TRANSPORTATION

221326

7553

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |        |                            |        |
|----------------------------|--------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL       | 166644 | 6400 INSTR STAFF TRAINING  | 34214  | 7700 CENTRAL SERVICES      | 54828  |
| 6200 INSTRUCTIONAL MEDIA   | 59805  | 7300 SCHOOL ADMINISTRATION | 331842 | 7900 OPERATION OF PLANT    | 361704 |
| 6300 INSTR & CURR DEVLPMNT | 69821  | 7400 FACILITIES ACQ-CONSTR |        | 8100 MAINTENANCE OF PLANT  | 104406 |
|                            |        |                            |        | 8200 ADMIN. TECH. SERVICES | 45561  |
|                            |        |                            |        | 6500 INSTR. TECH. SERVICES | 15982  |

FUND- 1

SCHL- 0251 DEEP CREEK ELEMENTARY

| ----- PROGRAM ----- |     |          |          |                    | DIRECT            |                |                |              |                 |             |                   |         |
|---------------------|-----|----------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|---------|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL   |
| K-3 BASIC           | 101 | 1263720  | 365402   | 10869              | 71756             | 27120          | 620            | 1739490      | 709898          | 2449388     | 125129            | 2574517 |
| 4-8 BASIC           | 102 | 730089   | 203229   | 6045               | 39909             | 15083          | 345            | 994702       | 413154          | 1407857     | 70720             | 1478578 |
| K-12 BASIC          |     | 1993809  | 568632   | 16914              | 111666            | 42203          | 965            | 2734192      | 1123053         | 3857246     | 195850            | 4053096 |
| ESOL                | 130 | 33310    | 10646    | 322                | 1050              | 662            | 9              | 46002        | 18107           | 64109       | 3179              | 67289   |
| ESOL                |     | 33310    | 10646    | 322                | 1050              | 662            | 9              | 46002        | 18107           | 64109       | 3179              | 67289   |
| K-3 BASIC ESE       | 111 | 288023   | 81033    | 1899               | 7999              | 5761           | 94             | 384810       | 166253          | 551063      | 32095             | 583159  |
| 4-8 BASIC ESE       | 112 | 150766   | 42634    | 999                | 4208              | 3031           | 49             | 201690       | 88248           | 289939      | 16934             | 306874  |
| ESE                 |     | 438790   | 123667   | 2898               | 12208             | 8792           | 143            | 586501       | 254502          | 841003      | 49030             | 890033  |
| TOTAL FOR FEFP      |     | 2465910  | 702946   | 20135              | 124925            | 51659          | 1118           | 3366696      | 1395662         | 4762359     | 248059            | 5010419 |
| FOOD SERVICE        |     |          |          |                    |                   |                |                |              |                 |             |                   |         |
| TRANSPORTATION      |     |          |          |                    |                   |                |                |              | 281069          |             | 9580              |         |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |        |                            |        |
|----------------------------|--------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL       | 204302 | 6400 INSTR STAFF TRAINING  | 44051  | 7700 CENTRAL SERVICES      | 70658  |
| 6200 INSTRUCTIONAL MEDIA   | 54915  | 7300 SCHOOL ADMINISTRATION | 302875 | 7900 OPERATION OF PLANT    | 424298 |
| 6300 INSTR & CURR DEVLPMNT | 83143  | 7400 FACILITIES ACQ-CONSTR |        | 8100 MAINTENANCE OF PLANT  | 132175 |
|                            |        |                            |        | 8200 ADMIN. TECH. SERVICES | 58663  |
|                            |        |                            |        | 6500 INSTR. TECH. SERVICES | 20577  |

FUND- 1

SCHL- 0272 COMPASS SCHOOL

| ----- PROGRAM ----- |     |          |          | ----- DIRECT -----    |                      |                   |                   |                 |                    |                |                      |       |
|---------------------|-----|----------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |
| 4-8 BASIC           | 102 | 3        |          | 5761                  | 159                  | 14                | 2                 | 5941            | 1325               | 7266           | 696                  | 7962  |
| 9-12 BASIC          | 103 | 10       |          | 19154                 | 529                  | 47                | 9                 | 19750           | 4405               | 24156          | 2316                 | 26472 |
| K-12 BASIC          |     | 13       |          | 24916                 | 688                  | 61                | 12                | 25691           | 5730               | 31422          | 3013                 | 34435 |
| 9-12 BASIC ESE      | 113 | 363      | 62       | 3847                  | 111                  | 9                 | 2                 | 4397            | 1420               | 5818           | 659                  | 6477  |
| ESE 254             | 254 | 183      | 31       | 1939                  | 56                   | 4                 | 1                 | 2216            | 716                | 2932           | 332                  | 3264  |
| ESE                 |     | 547      | 93       | 5786                  | 168                  | 14                | 3                 | 6613            | 2136               | 8750           | 991                  | 9742  |
| TOTAL FOR FEFP      |     | 560      | 93       | 30702                 | 857                  | 76                | 15                | 32305           | 7867               | 40172          | 4005                 | 44177 |

FOOD SERVICE  
TRANSPORTATION

43

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |      |                            |     |                            |      |
|----------------------------|------|----------------------------|-----|----------------------------|------|
| 6100 PUPIL PERSONNEL       | 2217 | 6400 INSTR STAFF TRAINING  | 901 | 7700 CENTRAL SERVICES      | 1435 |
| 6200 INSTRUCTIONAL MEDIA   | 232  | 7300 SCHOOL ADMINISTRATION | 7   | 7900 OPERATION OF PLANT    |      |
| 6300 INSTR & CURR DEVLPMNT | 1439 | 7400 FACILITIES ACQ-CONSTR |     | 8100 MAINTENANCE OF PLANT  |      |
|                            |      |                            |     | 8200 ADMIN. TECH. SERVICES | 1210 |
|                            |      |                            |     | 6500 INSTR. TECH. SERVICES | 424  |

FUND- 1  
SCHL- 0281 CROSSROADS

| ----- PROGRAM ----- |     |          |          | ----- DIRECT ----- |                   |                |                |              |                 |             |                   |        |  |
|---------------------|-----|----------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|--------|--|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL  |  |
| 4-8 BASIC           | 102 | 4        |          | 56803              | 644               | 24             | 6              | 57484        | 8025            | 65509       | 1434              | 66944  |  |
| 9-12 BASIC          | 103 | 5        |          | 60725              | 261               | 23             | 4              | 61020        | 8464            | 69484       | 1376              | 70861  |  |
| K-12 BASIC          |     | 9        |          | 117528             | 905               | 48             | 11             | 118504       | 16489           | 134994      | 2811              | 137805 |  |
| 4-8 BASIC ESE       | 112 | 325      | 55       | 22309              | 100               | 8              | 1              | 22801        | 3574            | 26376       | 590               | 26966  |  |
| 9-12 BASIC ESE      | 113 | 698      | 120      | 47805              | 214               | 18             | 4              | 48860        | 7659            | 56520       | 1266              | 57786  |  |
| ESE                 |     | 1024     | 176      | 70114              | 315               | 26             | 6              | 71662        | 11233           | 82896       | 1857              | 84753  |  |
| 6-12 VOCATIONAL     | 300 |          |          | 11953              | 54                | 5              | 1              | 12015        | 1672            | 13687       | 516               | 14204  |  |
| 7-12 JOB PREP       |     |          |          | 11953              | 54                | 5              | 1              | 12015        | 1672            | 13687       | 516               | 14204  |  |
| TOTAL FOR FEFP      |     | 1035     | 175      | 199596             | 1275              | 80             | 19             | 202182       | 29396           | 231578      | 5184              | 236763 |  |

FOOD SERVICE  
TRANSPORTATION

229

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |       |                            |     |                            |      |
|----------------------------|-------|----------------------------|-----|----------------------------|------|
| 6100 PUPIL PERSONNEL       | 2311  | 6400 INSTR STAFF TRAINING  | 913 | 7700 CENTRAL SERVICES      | 1443 |
| 6200 INSTRUCTIONAL MEDIA   | 232   | 7300 SCHOOL ADMINISTRATION | 7   | 7900 OPERATION OF PLANT    |      |
| 6300 INSTR & CURR DEVLPMNT | 22850 | 7400 FACILITIES ACQ-CONSTR |     | 8100 MAINTENANCE OF PLANT  |      |
|                            |       |                            |     | 8200 ADMIN. TECH. SERVICES | 1211 |
|                            |       |                            |     | 6500 INSTR. TECH. SERVICES | 424  |

FUND- 1

SCHL- 0301 KINGSWAY ELEMENTARY SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                    |                   |                |                |              |                 |             |                   |         |
|---------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|---------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL   |
| K-3 BASIC           | 101 | 1208376            | 345575   | 9007               | 56338             | 36004          | 509            | 1655813      | 615846          | 2271660     | 103827            | 2375487 |
| 4-8 BASIC           | 102 | 486800             | 143777   | 3747               | 23439             | 14979          | 212            | 672957       | 256865          | 929822      | 43233             | 973056  |
| K-12 BASIC          |     | 1695176            | 489353   | 12755              | 79778             | 50983          | 722            | 2328770      | 872712          | 3201483     | 147061            | 3348544 |
| ESOL                | 130 | 21619              | 6566     | 177                | 531               | 587            | 5              | 29488        | 10105           | 39593       | 1734              | 41328   |
| ESOL                |     | 21619              | 6566     | 177                | 531               | 587            | 5              | 29488        | 10105           | 39593       | 1734              | 41328   |
| K-3 BASIC ESE       | 111 | 301596             | 89646    | 1852               | 7060              | 9016           | 90             | 409264       | 176470          | 585734      | 31715             | 617450  |
| 4-8 BASIC ESE       | 112 | 170106             | 47105    | 973                | 3710              | 4737           | 47             | 226680       | 93620           | 320301      | 16715             | 337017  |
| ESE 254             | 254 | 207030             | 62466    | 1291               | 4919              | 6282           | 63             | 282054       | 121666          | 403720      | 22025             | 425746  |
| ESE 255             | 255 | 477                | 170      | 3                  | 13                | 17             |                | 681          | 202             | 884         | 52                | 937     |
| ESE                 |     | 679210             | 199388   | 4121               | 15704             | 20054          | 202            | 918681       | 391960          | 1310642     | 70509             | 1381151 |
| TOTAL FOR FEFP      |     | 2396006            | 695309   | 17054              | 96014             | 71626          | 929            | 3276940      | 1274778         | 4551718     | 219305            | 4771024 |

FOOD SERVICE  
TRANSPORTATION

233875

7982

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |        |                            |        |
|----------------------------|--------|----------------------------|--------|----------------------------|--------|
| 6100 PUPIL PERSONNEL       | 163140 | 6400 INSTR STAFF TRAINING  | 37829  | 7700 CENTRAL SERVICES      | 60538  |
| 6200 INSTRUCTIONAL MEDIA   | 44643  | 7300 SCHOOL ADMINISTRATION | 263652 | 7900 OPERATION OF PLANT    | 427420 |
| 6300 INSTR & CURR DEVLPMNT | 90683  | 7400 FACILITIES ACQ-CONSTR |        | 8100 MAINTENANCE OF PLANT  | 118853 |
|                            |        |                            |        | 8200 ADMIN. TECH. SERVICES | 50353  |
|                            |        |                            |        | 6500 INSTR. TECH. SERVICES | 17663  |

FUND- 1

SCHL- 0502 EDISON CHARTER

\*\* CHARTER SCHOOL \*\*

| PROGRAM |          | SALARIES |          | PURCHASED SERVICES |          | DIRECT MATERIAL SUPPLIES |          | OTHER EXPENSES |          | CAPITAL OUTLAY |  | TOTAL DIRECT |  | SCHOOL INDIRECT |  | SCHOOL COST |  | DISTRICT INDIRECT |  | TOTAL |        |
|---------|----------|----------|----------|--------------------|----------|--------------------------|----------|----------------|----------|----------------|--|--------------|--|-----------------|--|-------------|--|-------------------|--|-------|--------|
| Ctrl    | Function | Amount   | Function | Amount             | Function | Amount                   | Function | Amount         | Function | Amount         |  |              |  |                 |  |             |  |                   |  |       |        |
| 4000    | 6100     | 73469    | 6200     | 4995               | 6300     |                          | 6400     | 5205           |          |                |  |              |  |                 |  |             |  |                   |  |       |        |
| 4001    | 7100     |          | 7200     | 85000              | 7300     | 312033                   | 7400     |                |          |                |  |              |  |                 |  |             |  |                   |  |       |        |
| 4002    | 7500     | 9500     | 7600     |                    | 7700     |                          | 7800     | 63517          |          |                |  |              |  |                 |  |             |  |                   |  |       |        |
| 4003    | 7900     | 83916    | 8100     | 368                | 8200     | 1514                     | 6500     | 808            |          |                |  |              |  |                 |  |             |  |                   |  |       |        |
| 9-12    | BASIC    | 103      | 501185   | 112444             | 105291   |                          |          |                |          |                |  | 718920       |  |                 |  | 718920      |  |                   |  |       | 718920 |
| K-12    | BASIC    |          | 501185   | 112444             | 105291   |                          |          |                |          |                |  | 718920       |  |                 |  | 718920      |  |                   |  |       | 718920 |
| TOTAL   | FOR FEFP |          | 501185   | 112444             | 105291   |                          |          |                |          |                |  | 718920       |  |                 |  | 718920      |  |                   |  |       | 718920 |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |       |                            |        |                            |       |
|----------------------------|-------|----------------------------|--------|----------------------------|-------|
| 6100 PUPIL PERSONNEL       | 73469 | 6400 INSTR STAFF TRAINING  | 5205   | 7700 CENTRAL SERVICES      |       |
| 6200 INSTRUCTIONAL MEDIA   | 4995  | 7300 SCHOOL ADMINISTRATION | 312033 | 7900 OPERATION OF PLANT    | 83916 |
| 6300 INSTR & CURR DEVLPMNT |       | 7400 FACILITIES ACQ-CONSTR |        | 8100 MAINTENANCE OF PLANT  | 368   |
|                            |       |                            |        | 8200 ADMIN. TECH. SERVICES | 1514  |
|                            |       |                            |        | 6500 INSTR. TECH. SERVICES | 808   |

FUND- 1

SCHL- 7001 FLORIDA VIRTUAL SCHOOL

| ----- PROGRAM ----- |     |          |          | ----- DIRECT ----- |                   |                |                |              |                 |             |                   |       |  |
|---------------------|-----|----------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|-------|--|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |  |
| K-3 BASIC           | 101 | 4370     | 572      | 2114               | 501               | 19             | 5              | 7584         | 1690            | 9274        | 1117              | 10392 |  |
| 4-8 BASIC           | 102 | 10945    | 1435     | 5296               | 1256              | 48             | 13             | 18995        | 4233            | 23228       | 2798              | 26027 |  |
| 9-12 BASIC          | 103 | 4370     | 572      | 2067               | 190               | 17             | 3              | 7222         | 1599            | 8821        | 1001              | 9823  |  |
| K-12 BASIC          |     | 19686    | 2580     | 9479               | 1948              | 84             | 22             | 33802        | 7522            | 41325       | 4917              | 46243 |  |
| TOTAL FOR FEFP      |     | 19686    | 2580     | 9479               | 1948              | 84             | 22             | 33802        | 7522            | 41325       | 4917              | 46243 |  |

FOOD SERVICE  
TRANSPORTATION

62

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |      |                            |     |                            |      |
|----------------------------|------|----------------------------|-----|----------------------------|------|
| 6100 PUPIL PERSONNEL       | 2358 | 6400 INSTR STAFF TRAINING  | 913 | 7700 CENTRAL SERVICES      | 1453 |
| 6200 INSTRUCTIONAL MEDIA   | 232  | 7300 SCHOOL ADMINISTRATION | 7   | 7900 OPERATION OF PLANT    |      |
| 6300 INSTR & CURR DEVLPMNT | 924  | 7400 FACILITIES ACQ-CONSTR |     | 8100 MAINTENANCE OF PLANT  |      |
|                            |      |                            |     | 8200 ADMIN. TECH. SERVICES | 1208 |
|                            |      |                            |     | 6500 INSTR. TECH. SERVICES | 424  |

FUND- 1

SCHL- 7004 CHARLOTTE VIRTUAL

| ----- PROGRAM ----- |     |          |          | ----- DIRECT -----    |                      |                   |                   |                 |                    |                |                      |       |  |
|---------------------|-----|----------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|--|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |  |
| 4-8 BASIC           | 102 | 857      | 191      | 8                     | 38                   | 3                 |                   | 1099            | 317                | 1417           | 166                  | 1583  |  |
| 9-12 BASIC          | 103 | 22865    | 5743     | 245                   | 1141                 | 102               | 20                | 30119           | 9494               | 39613          | 4992                 | 44605 |  |
| K-12 BASIC          |     | 23723    | 5935     | 254                   | 1179                 | 105               | 20                | 31219           | 9811               | 41030          | 5159                 | 46189 |  |
| 9-12 BASIC ESE      | 113 | 1372     | 341      | 14                    | 67                   | 6                 | 1                 | 1803            | 563                | 2367           | 296                  | 2663  |  |
| ESE                 |     | 1372     | 341      | 14                    | 67                   | 6                 | 1                 | 1803            | 563                | 2367           | 296                  | 2663  |  |
| TOTAL FOR FEFP      |     | 25095    | 6276     | 268                   | 1247                 | 112               | 21                | 33022           | 10375              | 43397          | 5455                 | 48853 |  |

FOOD SERVICE  
TRANSPORTATION

14

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |      |                            |      |                            |      |
|----------------------------|------|----------------------------|------|----------------------------|------|
| 6100 PUPIL PERSONNEL       | 3252 | 6400 INSTR STAFF TRAINING  | 1322 | 7700 CENTRAL SERVICES      | 2110 |
| 6200 INSTRUCTIONAL MEDIA   | 341  | 7300 SCHOOL ADMINISTRATION | 11   | 7900 OPERATION OF PLANT    |      |
| 6300 INSTR & CURR DEVLPMNT | 934  | 7400 FACILITIES ACQ-CONSTR |      | 8100 MAINTENANCE OF PLANT  |      |
|                            |      |                            |      | 8200 ADMIN. TECH. SERVICES | 1779 |
|                            |      |                            |      | 6500 INSTR. TECH. SERVICES | 624  |

FUND- 4

SCHL- 0000 CHARLOTTE COUNTY PUBLIC SCHOOL

| ----- PROGRAM ----- |     |          |          |                    | DIRECT            |                |                |              |                 |             |                   |         |
|---------------------|-----|----------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|---------|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL   |
| K-3 BASIC           | 101 | 421136   | 138868   | 277550             | 70984             | 59659          | 4434           | 972634       | 903608          | 1876242     | 39535             | 1915778 |
| 4-8 BASIC           | 102 | 177422   | 65573    | 126953             | 33386             | 27078          | 2035           | 432450       | 529812          | 962262      | 22879             | 985141  |
| 9-12 BASIC          | 103 | 4997     | 728      | 15835              | 7482              | 3195           | 258            | 32498        | 175440          | 207939      | 8080              | 216019  |
| K-12 BASIC          |     | 603557   | 205170   | 420340             | 111853            | 89933          | 6728           | 1437583      | 1608861         | 3046444     | 70494             | 3116939 |
| ESOL                | 130 | 13544    | 4400     | 8051               | 2108              | 1816           | 128            | 30051        | 30173           | 60224       | 1283              | 61507   |
| ESOL                |     | 13544    | 4400     | 8051               | 2108              | 1816           | 128            | 30051        | 30173           | 60224       | 1283              | 61507   |
| K-3 BASIC ESE       | 111 | 410429   | 153049   | 118946             | 24912             | 33800          | 1563           | 742702       | 766756          | 1509458     | 31259             | 1540718 |
| 4-8 BASIC ESE       | 112 | 295790   | 123850   | 78271              | 14338             | 19413          | 881            | 532546       | 808323          | 1340870     | 28287             | 1369157 |
| 9-12 BASIC ESE      | 113 | 312754   | 139292   | 27255              | 4050              | 2964           | 194            | 486513       | 583319          | 1069833     | 15983             | 1085816 |
| ESE 254             | 254 | 197115   | 81066    | 17731              | 2466              | 4843           | 188            | 303411       | 199898          | 503310      | 6402              | 509712  |
| ESE 255             | 255 | 31357    | 14314    | 4862               | 605               | 851            | 40             | 52032        | 83910           | 135943      | 2222              | 138165  |
| ESE                 |     | 1247448  | 511573   | 247067             | 46374             | 61872          | 2869           | 2117206      | 2442209         | 4559415     | 84155             | 4643570 |
| 6-12 VOCATIONAL     | 300 | 25264    | 2341     | 28999              | 61916             | 16160          | 82373          | 217054       | 31325           | 248380      |                   | 248380  |
| 7-12 JOB PREP       |     | 25264    | 2341     | 28999              | 61916             | 16160          | 82373          | 217054       | 31325           | 248380      |                   | 248380  |
| WORKFORCE ED        | 341 |          |          |                    |                   |                |                |              |                 |             |                   |         |
| ADULT JOB PREP      |     |          |          |                    |                   |                |                |              |                 |             |                   |         |
| AG AND NAT          | 351 |          |          |                    |                   |                |                |              |                 |             |                   |         |
| BUSINESS ED         | 352 |          |          |                    |                   |                |                |              |                 |             |                   |         |
| FAM CONSUMER SC     | 353 |          |          |                    |                   |                |                |              |                 |             |                   |         |
| HEALTH SCIENCE      | 354 |          |          |                    |                   |                |                |              |                 |             |                   |         |
| INDUSTRIAL          | 355 |          |          | 649                | 2869              | 701            | 15446          | 19667        | 7795            | 27462       |                   | 27462   |
| MARKETING           | 356 |          |          |                    |                   |                |                |              |                 |             |                   |         |
| PUBLIC SERVICE      | 357 |          |          |                    |                   |                |                |              |                 |             |                   |         |
| OTHER CTE           | 359 |          |          |                    |                   |                |                |              |                 |             |                   |         |
| ADULT VOC CERT      |     |          |          | 649                | 2869              | 701            | 15446          | 19667        | 7795            | 27462       |                   | 27462   |
| HEALTH SCIENCE      | 364 |          |          |                    |                   |                |                |              |                 |             |                   |         |
| APP TECH DIPL       |     |          |          |                    |                   |                |                |              |                 |             |                   |         |
| RTI                 | 371 |          |          |                    |                   |                |                |              |                 |             |                   |         |
| OJT                 | 372 |          |          |                    |                   |                |                |              |                 |             |                   |         |
| APPRENTICESHIP      |     |          |          |                    |                   |                |                |              |                 |             |                   |         |
| ABE                 | 401 | 71033    | 15349    | 6813               | 2361              | 43315          | 495            | 139368       | 40528           | 179896      |                   | 179896  |
| ADULT HS            | 402 |          |          |                    |                   |                |                |              |                 |             |                   |         |
| GED PREP            | 403 | 7727     | 2102     | 933                | 323               | 5933           | 67             | 17088        | 5551            | 22639       |                   | 22639   |
| ADULT ESOL          | 404 | 59028    | 7359     | 3266               | 1132              | 20767          | 237            | 91791        | 19431           | 111223      |                   | 111223  |
| VOC PREP            | 405 |          | 492      | 218                | 75                | 1389           | 15             | 2192         | 1300            | 3493        |                   | 3493    |
| OTHER ADULT         | 409 | 3231     | 6763     | 3002               | 1040              | 19084          | 218            | 33340        | 17862           | 51202       |                   | 51202   |
| ADULT GEN           |     | 141019   | 32066    | 14233              | 4933              | 90490          | 1035           | 283780       | 84674           | 368455      |                   | 368455  |

FUND- 4

SCHL- 0000 CHARLOTTE COUNTY PUBLIC SCHOOL

| ----- PROGRAM ----- | ----- DIRECT ----- |          |          |                    |                   |                |                |              | SCHOOL   | SCHOOL  | DISTRICT |         |
|---------------------|--------------------|----------|----------|--------------------|-------------------|----------------|----------------|--------------|----------|---------|----------|---------|
| CATEGORY            | NBR                | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST    | INDIRECT | TOTAL   |
| TOTAL FOR FEFP      |                    | 2030833  | 755552   | 719342             | 230056            | 260974         | 108582         | 4105344      | 4205040  | 8310384 | 155932   | 8466317 |
| FOOD SERVICE        |                    |          |          |                    |                   |                |                |              | 8167960  |         | 135280   |         |
| TRANSPORTATION      |                    |          |          |                    |                   |                |                |              | 9514     |         |          |         |

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

|                            |                            |                            |
|----------------------------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL       | 7100 BOARD OF EDUCATION    | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   | 7200 GENERAL ADMINISTRATIO | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT  |
| 6400 INSTR STAFF TRAINING  | 7500 FISCAL SERVICES       | 8200 ADMIN. TECH. SERVICES |
|                            |                            | 6500 INSTR. TECH. SERVICES |

| -----RECONCILIATION TO ANNUAL FINANCIAL REPORT----- |         |                 |                   |              |                  |                 |                |          |                             |
|---|---------|-----------------|-------------------|--------------|------------------|-----------------|----------------|----------|-----------------------------|
| RECREAT & ENRICHMNT                                 | OTHER   | NON-PGM CAPITAL | COMMUNITY SERVICE | DEBT SERVICE | FEDERAL INDIRECT | CHARTER SCHOOLS | TOTAL REPORTED | AFR      | ROUNDING / TOTAL DIFFERENCE |
|   | 9037579 |                 |                   |              | 319007           |                 | 26135659       | 26135662 | 3                           |

FUND- 4

SCHL- 0021 SALLIE JONES ELEM

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 | SCHOOL   | SCHOOL | DISTRICT |        |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|----------|--------|----------|--------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | INDIRECT | COST   | INDIRECT | TOTAL  |
| K-3 BASIC           | 101 | 15384              | 3620     | 27009                 | 7344                 | 4982              | 442               | 58784           | 84366    | 143150 | 3945     | 147096 |
| 4-8 BASIC           | 102 | 6511               | 1532     | 11431                 | 3108                 | 2108              | 187               | 24880           | 35698    | 60578  | 1670     | 62248  |
| K-12 BASIC          |     | 21896              | 5152     | 38441                 | 10452                | 7091              | 629               | 83664           | 120064   | 203729 | 5615     | 209344 |
| ESOL                | 130 | 110                | 26       | 194                   | 52                   | 35                | 3                 | 422             | 606      | 1029   | 28       | 1057   |
| ESOL                |     | 110                | 26       | 194                   | 52                   | 35                | 3                 | 422             | 606      | 1029   | 28       | 1057   |
| K-3 BASIC ESE       | 111 | 17450              | 5700     | 9330                  | 2069                 | 1494              | 126               | 36172           | 56641    | 92814  | 2436     | 95251  |
| 4-8 BASIC ESE       | 112 | 7158               | 2338     | 3827                  | 849                  | 613               | 52                | 14839           | 23237    | 38076  | 999      | 39076  |
| ESE 254             | 254 | 213                | 69       | 114                   | 24                   | 18                | 1                 | 442             | 634      | 1076   | 27       | 1103   |
| ESE 255             | 255 | 121                | 39       | 65                    | 14                   | 10                |                   | 251             | 360      | 612    | 15       | 628    |
| ESE                 |     | 24944              | 8148     | 13337                 | 2957                 | 2136              | 181               | 51706           | 80874    | 132580 | 3478     | 136059 |
| TOTAL FOR FEPP      |     | 46951              | 13327    | 51972                 | 13463                | 9264              | 814               | 135793          | 201545   | 337338 | 9123     | 346461 |
| FOOD SERVICE        |     |                    |          |                       |                      |                   |                   |                 | 328286   |        | 5214     |        |
| TRANSPORTATION      |     |                    |          |                       |                      |                   |                   |                 | 140      |        |          |        |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |       |                            |       |                            |      |
|----------------------------|-------|----------------------------|-------|----------------------------|------|
| 6100 PUPIL PERSONNEL       | 24064 | 6400 INSTR STAFF TRAINING  | 90814 | 7700 CENTRAL SERVICES      |      |
| 6200 INSTRUCTIONAL MEDIA   |       | 7300 SCHOOL ADMINISTRATION |       | 7900 OPERATION OF PLANT    |      |
| 6300 INSTR & CURR DEVLPMNT | 81965 | 7400 FACILITIES ACQ-CONSTR | 508   | 8100 MAINTENANCE OF PLANT  |      |
|                            |       |                            |       | 8200 ADMIN. TECH. SERVICES |      |
|                            |       |                            |       | 6500 INSTR. TECH. SERVICES | 4191 |

FUND- 4

SCHL- 0031 CHARLOTTE HIGH SCHOOL

| ----- PROGRAM ----- |     |          |          | ----- DIRECT ----- |                   |                |                |              |                 |             |                   |        |
|---------------------|-----|----------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|--------|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL  |
| 9-12 BASIC          | 103 |          |          | 10                 | 614               |                |                | 625          | 51318           | 51943       | 2022              | 53965  |
| K-12 BASIC          |     |          |          | 10                 | 614               |                |                | 625          | 51318           | 51943       | 2022              | 53965  |
| ESOL                | 130 |          |          |                    | 10                |                |                | 11           | 904             | 915         | 35                | 951    |
| ESOL                |     |          |          |                    | 10                |                |                | 11           | 904             | 915         | 35                | 951    |
| 9-12 BASIC ESE      | 113 | 122994   | 57981    | 6432               | 468               | 477            | 23             | 188377       | 159141          | 347519      | 4893              | 352413 |
| ESE 254             | 254 | 5031     | 2372     | 263                | 11                | 19             |                | 7699         | 5892            | 13591       | 175               | 13766  |
| ESE 255             | 255 | 4764     | 2246     | 249                | 11                | 18             |                | 7290         | 5579            | 12869       | 166               | 13035  |
| ESE                 |     | 132790   | 62599    | 6945               | 490               | 515            | 25             | 203367       | 170612          | 373980      | 5235              | 379215 |
| 6-12 VOCATIONAL     | 300 | 1753     | 239      | 7950               | 8314              |                | 20835          | 39092        | 7190            | 46283       |                   | 46283  |
| 7-12 JOB PREP       |     | 1753     | 239      | 7950               | 8314              |                | 20835          | 39092        | 7190            | 46283       |                   | 46283  |
| TOTAL FOR FEFP      |     | 134543   | 62838    | 14905              | 9431              | 515            | 20861          | 243096       | 230025          | 473122      | 7293              | 480415 |
| FOOD SERVICE        |     |          |          |                    |                   |                |                |              | 841599          |             | 15610             |        |
| TRANSPORTATION      |     |          |          |                    |                   |                |                |              |                 |             |                   |        |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |       |                            |
|----------------------------|--------|----------------------------|-------|----------------------------|
| 6100 PUPIL PERSONNEL       | 10358  | 6400 INSTR STAFF TRAINING  | 49004 | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   |        | 7300 SCHOOL ADMINISTRATION |       | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 161969 | 7400 FACILITIES ACQ-CONSTR |       | 8100 MAINTENANCE OF PLANT  |
|                            |        |                            |       | 8200 ADMIN. TECH. SERVICES |
|                            |        |                            |       | 6500 INSTR. TECH. SERVICES |
|                            |        |                            |       | 8693                       |

FUND- 4

SCHL- 0041 PEACE RIVER ELEMENTARY

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                    |                   |                |                |              |                 |             |                   |        |  |
|---------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|--------|--|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL  |  |
| K-3 BASIC           | 101 | 104911             | 22134    | 35743              | 16400             | 11436          | 504            | 191130       | 93010           | 284141      | 4500              | 288642 |  |
| 4-8 BASIC           | 102 | 15764              | 8146     | 13155              | 6036              | 4209           | 185            | 47498        | 34231           | 81730       | 1656              | 83387  |  |
| K-12 BASIC          |     | 120676             | 30281    | 48898              | 22436             | 15645          | 690            | 238629       | 127242          | 365872      | 6157              | 372029 |  |
| ESOL                | 130 | 1430               | 739      | 1194               | 547               | 382            | 16             | 4311         | 3107            | 7418        | 150               | 7568   |  |
| ESOL                |     | 1430               | 739      | 1194               | 547               | 382            | 16             | 4311         | 3107            | 7418        | 150               | 7568   |  |
| K-3 BASIC ESE       | 111 | 43301              | 13781    | 15635              | 5906              | 4250           | 188            | 83064        | 105911          | 188976      | 3629              | 192605 |  |
| 4-8 BASIC ESE       | 112 | 15764              | 7095     | 8049               | 3040              | 2188           | 97             | 36236        | 54525           | 90761       | 1868              | 92629  |  |
| ESE 254             | 254 | 1583               | 712      | 808                | 300               | 219            | 9              | 3634         | 5103            | 8737        | 172               | 8910   |  |
| ESE 255             | 255 | 153                | 69       | 78                 | 29                | 21             |                | 352          | 495             | 848         | 16                | 864    |  |
| ESE                 |     | 60802              | 21659    | 24571              | 9277              | 6680           | 296            | 123287       | 166035          | 289323      | 5687              | 295011 |  |
| TOTAL FOR FEFP      |     | 182910             | 52679    | 74664              | 32261             | 22707          | 1004           | 366228       | 296385          | 662613      | 11994             | 674608 |  |
| FOOD SERVICE        |     |                    |          |                    |                   |                |                |              | 413065          |             | 5927              |        |  |
| TRANSPORTATION      |     |                    |          |                    |                   |                |                |              | 159             |             |                   |        |  |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |        |                            |      |
|----------------------------|--------|----------------------------|--------|----------------------------|------|
| 6100 PUPIL PERSONNEL       | 33511  | 6400 INSTR STAFF TRAINING  | 100120 | 7700 CENTRAL SERVICES      |      |
| 6200 INSTRUCTIONAL MEDIA   |        | 7300 SCHOOL ADMINISTRATION |        | 7900 OPERATION OF PLANT    |      |
| 6300 INSTR & CURR DEVLPMNT | 157052 | 7400 FACILITIES ACQ-CONSTR | 592    | 8100 MAINTENANCE OF PLANT  |      |
|                            |        |                            |        | 8200 ADMIN. TECH. SERVICES |      |
|                            |        |                            |        | 6500 INSTR. TECH. SERVICES | 5108 |

FUND- 4

SCHL- 0042 CHARLOTTE HARBOR SCHOOL

| ----- PROGRAM ----- |     |          |          |                    | DIRECT            |                |                |              |                 |             |                   |        |
|---------------------|-----|----------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|--------|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL  |
| K-3 BASIC ESE       | 111 | 16459    | 6818     | 464                | 33                | 34             | 1              | 23813        | 11600           | 35413       | 353               | 35767  |
| 4-8 BASIC ESE       | 112 | 22771    | 9433     | 643                | 46                | 47             | 2              | 32944        | 16048           | 48993       | 489               | 49482  |
| 9-12 BASIC ESE      | 113 | 69564    | 28817    | 1964               | 142               | 145            | 7              | 100642       | 49027           | 149670      | 1494              | 151164 |
| ESE 254             | 254 | 162086   | 67144    | 4575               | 204               | 339            | 16             | 234367       | 103476          | 337844      | 3058              | 340902 |
| ESE 255             | 255 | 7227     | 2994     | 204                | 9                 | 15             |                | 10450        | 4614            | 15064       | 136               | 15200  |
| ESE                 |     | 278110   | 115208   | 7851               | 436               | 583            | 28             | 402219       | 184767          | 586986      | 5531              | 592518 |
| TOTAL FOR FEFP      |     | 278110   | 115208   | 7851               | 436               | 583            | 28             | 402219       | 184767          | 586986      | 5531              | 592518 |
| FOOD SERVICE        |     |          |          |                    |                   |                |                |              | 171590          |             | 1233              |        |
| TRANSPORTATION      |     |          |          |                    |                   |                |                |              |                 |             |                   |        |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |      |                            |     |
|----------------------------|--------|----------------------------|------|----------------------------|-----|
| 6100 PUPIL PERSONNEL       | 7033   | 6400 INSTR STAFF TRAINING  | 5362 | 7700 CENTRAL SERVICES      |     |
| 6200 INSTRUCTIONAL MEDIA   |        | 7300 SCHOOL ADMINISTRATION |      | 7900 OPERATION OF PLANT    |     |
| 6300 INSTR & CURR DEVLPMNT | 171438 | 7400 FACILITIES ACQ-CONSTR |      | 8100 MAINTENANCE OF PLANT  |     |
|                            |        |                            |      | 8200 ADMIN. TECH. SERVICES |     |
|                            |        |                            |      | 6500 INSTR. TECH. SERVICES | 932 |

FUND- 4

SCHL- 0051 LEMON BAY HIGH SCHOOL

| ----- PROGRAM ----- |     |          |          | PURCHASED | DIRECT   |          |         |        |          |        |          |        |
|---------------------|-----|----------|----------|-----------|----------|----------|---------|--------|----------|--------|----------|--------|
| CATEGORY            | NBR | SALARIES | BENEFITS | SERVICES  | MATERIAL | OTHER    | CAPITAL | TOTAL  | SCHOOL   | SCHOOL | DISTRICT | TOTAL  |
|                     |     |          |          |           | SUPPLIES | EXPENSES | OUTLAY  | DIRECT | INDIRECT | COST   | INDIRECT |        |
| 9-12 BASIC          | 103 |          |          | 7         | 473      |          |         | 481    | 39525    | 40007  | 1557     | 41564  |
| K-12 BASIC          |     |          |          | 7         | 473      |          |         | 481    | 39525    | 40007  | 1557     | 41564  |
| ESOL                | 130 |          |          |           | 1        |          |         | 1      | 130      | 132    | 5        | 137    |
| ESOL                |     |          |          |           | 1        |          |         | 1      | 130      | 132    | 5        | 137    |
| 9-12 BASIC ESE      | 113 | 20425    | 9480     | 3042      | 221      | 225      | 11      | 33407  | 109257   | 142665 | 2314     | 144980 |
| ESE 255             | 255 | 2193     | 1018     | 326       | 14       | 24       | 1       | 3578   | 10965    | 14544  | 218      | 14762  |
| ESE                 |     | 22619    | 10498    | 3369      | 235      | 250      | 12      | 36986  | 120223   | 157210 | 2532     | 159743 |
| 6-12 VOCATIONAL     | 300 |          |          | 4186      | 5502     |          | 15716   | 25405  | 3980     | 29386  |          | 29386  |
| 7-12 JOB PREP       |     |          |          | 4186      | 5502     |          | 15716   | 25405  | 3980     | 29386  |          | 29386  |
| TOTAL FOR FEFP      |     | 22619    | 10498    | 7563      | 6214     | 250      | 15728   | 62875  | 163860   | 226736 | 4095     | 230831 |
| FOOD SERVICE        |     |          |          |           |          |          |         |        | 602278   |        | 10739    |        |
| TRANSPORTATION      |     |          |          |           |          |          |         |        |          |        |          |        |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |       |                            |      |
|----------------------------|--------|----------------------------|-------|----------------------------|------|
| 6100 PUPIL PERSONNEL       | 6141   | 6400 INSTR STAFF TRAINING  | 33636 | 7700 CENTRAL SERVICES      |      |
| 6200 INSTRUCTIONAL MEDIA   |        | 7300 SCHOOL ADMINISTRATION |       | 7900 OPERATION OF PLANT    |      |
| 6300 INSTR & CURR DEVLPMNT | 118040 | 7400 FACILITIES ACQ-CONSTR |       | 8100 MAINTENANCE OF PLANT  |      |
|                            |        |                            |       | 8200 ADMIN. TECH. SERVICES |      |
|                            |        |                            |       | 6500 INSTR. TECH. SERVICES | 6042 |

FUND- 4

SCHL- 0062 BAKER ELEMENTARY

| ----- PROGRAM ----- |     |          |          | ----- DIRECT -----    |                      |                   |                   |                 |                    |                |                      |       |  |
|---------------------|-----|----------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|--|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |  |
| K-3 BASIC ESE       | 111 | 53441    | 26643    | 1286                  | 93                   | 95                | 4                 | 81564           | 9961               | 91526          | 978                  | 92504 |  |
| ESE                 |     | 53441    | 26643    | 1286                  | 93                   | 95                | 4                 | 81564           | 9961               | 91526          | 978                  | 92504 |  |
| TOTAL FOR FEFP      |     | 53441    | 26643    | 1286                  | 93                   | 95                | 4                 | 81564           | 9961               | 91526          | 978                  | 92504 |  |
| FOOD SERVICE        |     |          |          |                       |                      |                   |                   |                 | 196473             |                | 353                  |       |  |
| TRANSPORTATION      |     |          |          |                       |                      |                   |                   |                 |                    |                |                      |       |  |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |      |                            |      |                            |     |
|----------------------------|------|----------------------------|------|----------------------------|-----|
| 6100 PUPIL PERSONNEL       | 1172 | 6400 INSTR STAFF TRAINING  | 2070 | 7700 CENTRAL SERVICES      |     |
| 6200 INSTRUCTIONAL MEDIA   |      | 7300 SCHOOL ADMINISTRATION |      | 7900 OPERATION OF PLANT    |     |
| 6300 INSTR & CURR DEVLPMNT | 6328 | 7400 FACILITIES ACQ-CONSTR |      | 8100 MAINTENANCE OF PLANT  |     |
|                            |      |                            |      | 8200 ADMIN. TECH. SERVICES |     |
|                            |      |                            |      | 6500 INSTR. TECH. SERVICES | 390 |

FUND- 4

SCHL- 0081 EAST ELEMENTARY

| ----- PROGRAM ----- |     |          |          |                    | ----- DIRECT ----- |                |                |              |                 |             |                   |        |
|---------------------|-----|----------|----------|--------------------|--------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|--------|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES  | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL  |
| K-3 BASIC           | 101 | 72318    | 29056    | 25696              | 6670               | 3542           | 419            | 137704       | 87116           | 224820      | 3743              | 228564 |
| 4-8 BASIC           | 102 | 31307    | 12578    | 11124              | 2887               | 1533           | 181            | 59613        | 37710           | 97324       | 1620              | 98944  |
| K-12 BASIC          |     | 103626   | 41635    | 36821              | 9557               | 5075           | 601            | 197317       | 124826          | 322144      | 5364              | 327509 |
| ESOL                | 130 | 2328     | 935      | 827                | 214                | 114            | 13             | 4433         | 2804            | 7238        | 120               | 7358   |
| ESOL                |     | 2328     | 935      | 827                | 214                | 114            | 13             | 4433         | 2804            | 7238        | 120               | 7358   |
| K-3 BASIC ESE       | 111 | 28570    | 11084    | 11888              | 2524               | 1472           | 161            | 55702        | 45548           | 101251      | 3097              | 104349 |
| 4-8 BASIC ESE       | 112 | 13351    | 5179     | 5555               | 1179               | 688            | 75             | 26030        | 21284           | 47314       | 1447              | 48762  |
| ESE 255             | 255 | 328      | 127      | 136                | 28                 | 16             | 1              | 639          | 452             | 1091        | 32                | 1124   |
| ESE                 |     | 42250    | 16392    | 17581              | 3732               | 2178           | 238            | 82372        | 67284           | 149657      | 4578              | 154235 |
| TOTAL FOR FEFP      |     | 148204   | 58963    | 55229              | 13504              | 7367           | 853            | 284123       | 194916          | 479040      | 10063             | 489103 |
| FOOD SERVICE        |     |          |          |                    |                    |                |                |              | 324884          |             | 5444              |        |
| TRANSPORTATION      |     |          |          |                    |                    |                |                |              | 146             |             |                   |        |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |       |                            |        |                            |
|----------------------------|-------|----------------------------|--------|----------------------------|
| 6100 PUPIL PERSONNEL       | 44891 | 6400 INSTR STAFF TRAINING  | 101946 | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   |       | 7300 SCHOOL ADMINISTRATION |        | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 43190 | 7400 FACILITIES ACQ-CONSTR | 505    | 8100 MAINTENANCE OF PLANT  |
|                            |       |                            |        | 8200 ADMIN. TECH. SERVICES |
|                            |       |                            |        | 6500 INSTR. TECH. SERVICES |
|                            |       |                            |        | 4382                       |

FUND- 4

SCHL- 0111 NEIL ARMSTRONG

| PROGRAM<br>CATEGORY | NR  | SALARIES | BENEFITS | PURCHASED<br>SERVICES | DIRECT<br>MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL  |
|---------------------|-----|----------|----------|-----------------------|--------------------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|--------|
| K-3 BASIC           | 101 | 69618    | 25764    | 27996                 | 5733                           | 3869              | 458               | 133442          | 122461             | 255903         | 4090                 | 259993 |
| 4-8 BASIC           | 102 | 24476    | 10841    | 11780                 | 2412                           | 1628              | 193               | 51332           | 51517              | 102850         | 1721                 | 104571 |
| K-12 BASIC          |     | 94095    | 36605    | 39777                 | 8146                           | 5498              | 651               | 184774          | 173979             | 358754         | 5811                 | 364565 |
| ESOL                | 130 | 5529     | 1181     | 1283                  | 262                            | 177               | 21                | 8456            | 5611               | 14068          | 187                  | 14256  |
| ESOL                |     | 5529     | 1181     | 1283                  | 262                            | 177               | 21                | 8456            | 5611               | 14068          | 187                  | 14256  |
| K-3 BASIC ESE       | 111 | 52405    | 17216    | 14539                 | 2464                           | 1805              | 197               | 88629           | 111777             | 200407         | 3796                 | 204203 |
| 4-8 BASIC ESE       | 112 | 26546    | 10430    | 8808                  | 1493                           | 1093              | 119               | 48491           | 67715              | 116207         | 2300                 | 118507 |
| ESE 254             | 254 | 12305    | 4834     | 4082                  | 666                            | 506               | 55                | 22451           | 29278              | 51730          | 982                  | 52713  |
| ESE 255             | 255 | 1902     | 747      | 631                   | 103                            | 78                | 8                 | 3471            | 4522               | 7994           | 151                  | 8146   |
| ESE                 |     | 93160    | 33229    | 28062                 | 4728                           | 3483              | 381               | 163045          | 213294             | 376339         | 7231                 | 383571 |
| TOTAL FOR FEFP      |     | 192785   | 71015    | 69123                 | 13137                          | 9159              | 1054              | 356276          | 392886             | 749162         | 13230                | 762392 |
| FOOD SERVICE        |     |          |          |                       |                                |                   |                   |                 | 392648             |                | 6529                 |        |
| TRANSPORTATION      |     |          |          |                       |                                |                   |                   |                 | 175                |                |                      |        |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |        |                            |      |
|----------------------------|--------|----------------------------|--------|----------------------------|------|
| 6100 PUPIL PERSONNEL       | 33957  | 6400 INSTR STAFF TRAINING  | 192174 | 7700 CENTRAL SERVICES      |      |
| 6200 INSTRUCTIONAL MEDIA   |        | 7300 SCHOOL ADMINISTRATION |        | 7900 OPERATION OF PLANT    |      |
| 6300 INSTR & CURR DEVLPMNT | 160901 | 7400 FACILITIES ACQ-CONSTR | 770    | 8100 MAINTENANCE OF PLANT  |      |
|                            |        |                            |        | 8200 ADMIN. TECH. SERVICES |      |
|                            |        |                            |        | 6500 INSTR. TECH. SERVICES | 5080 |

FUND- 4

SCHL- 0121 PUNTA GORDA MIDDLE SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |        |  |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|--------|--|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL  |  |
| 4-8 BASIC           | 102 | 2932               | 1717     | 7                     | 449                  |                   |                   | 5106            | 37557              | 42664          | 1479                 | 44144  |  |
| K-12 BASIC          |     | 2932               | 1717     | 7                     | 449                  |                   |                   | 5106            | 37557              | 42664          | 1479                 | 44144  |  |
| ESOL                | 130 | 17                 | 10       |                       | 2                    |                   |                   | 31              | 229                | 261            | 9                    | 270    |  |
| ESOL                |     | 17                 | 10       |                       | 2                    |                   |                   | 31              | 229                | 261            | 9                    | 270    |  |
| 4-8 BASIC ESE       | 112 | 24320              | 13638    | 4636                  | 337                  | 344               | 17                | 43294           | 86767              | 130062         | 3526                 | 133589 |  |
| ESE 255             | 255 | 1160               | 649      | 229                   | 10                   | 17                |                   | 2067            | 3751               | 5819           | 153                  | 5972   |  |
| ESE                 |     | 25481              | 14288    | 4865                  | 347                  | 361               | 17                | 45362           | 90519              | 135881         | 3680                 | 139561 |  |
| TOTAL FOR FEFF      |     | 28431              | 16016    | 4873                  | 800                  | 361               | 17                | 50500           | 128307             | 178807         | 5169                 | 183976 |  |
| FOOD SERVICE        |     |                    |          |                       |                      |                   |                   |                 | 550816             |                | 9749                 |        |  |
| TRANSPORTATION      |     |                    |          |                       |                      |                   |                   |                 |                    |                |                      |        |  |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |       |                            |       |                            |
|----------------------------|-------|----------------------------|-------|----------------------------|
| 6100 PUPIL PERSONNEL       | 7376  | 6400 INSTR STAFF TRAINING  | 31962 | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   |       | 7300 SCHOOL ADMINISTRATION |       | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 82683 | 7400 FACILITIES ACQ-CONSTR |       | 8100 MAINTENANCE OF PLANT  |
|                            |       |                            |       | 8200 ADMIN. TECH. SERVICES |
|                            |       |                            |       | 6500 INSTR. TECH. SERVICES |
|                            |       |                            |       | 6284                       |

FUND- 4

SCHL- 0131 PORT CHARLOTT MIDDLE SCHOOL

| ----- PROGRAM ----- |     |          |          | ----- DIRECT ----- |                   |                |                |              |                 |             |                   |        |
|---------------------|-----|----------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|--------|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL  |
| 4-8 BASIC           | 102 | 2666     | 1561     | 4                  | 299               |                |                | 4533         | 25032           | 29566       | 986               | 30552  |
| K-12 BASIC          |     | 2666     | 1561     | 4                  | 299               |                |                | 4533         | 25032           | 29566       | 986               | 30552  |
| ESOL                | 130 | 58       | 34       |                    | 6                 |                |                | 98           | 545             | 644         | 21                | 665    |
| ESOL                |     | 58       | 34       |                    | 6                 |                |                | 98           | 545             | 644         | 21                | 665    |
| 4-8 BASIC ESE       | 112 | 58623    | 32472    | 4295               | 312               | 318            | 15             | 96038        | 106042          | 202081      | 3267              | 205349 |
| ESE 254             | 254 | 2373     | 1313     | 177                | 7                 | 13             |                | 3886         | 3957            | 7843        | 118               | 7962   |
| ESE 255             | 255 | 955      | 528      | 71                 | 3                 | 5              |                | 1563         | 1592            | 3156        | 47                | 3203   |
| ESE                 |     | 61952    | 34314    | 4544               | 323               | 337            | 16             | 101488       | 111593          | 213081      | 3433              | 216515 |
| TOTAL FOR FEFP      |     | 64677    | 35910    | 4549               | 630               | 337            | 16             | 106120       | 137171          | 243291      | 4441              | 247733 |
| FOOD SERVICE        |     |          |          |                    |                   |                |                |              | 488470          |             | 7146              |        |
| TRANSPORTATION      |     |          |          |                    |                   |                |                |              |                 |             |                   |        |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |       |                            |
|----------------------------|--------|----------------------------|-------|----------------------------|
| 6100 PUPIL PERSONNEL       | 6115   | 6400 INSTR STAFF TRAINING  | 23506 | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   |        | 7300 SCHOOL ADMINISTRATION |       | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 102943 | 7400 FACILITIES ACQ-CONSTR |       | 8100 MAINTENANCE OF PLANT  |
|                            |        |                            |       | 8200 ADMIN. TECH. SERVICES |
|                            |        |                            |       | 6500 INSTR. TECH. SERVICES |
|                            |        |                            |       | 4605                       |

FUND- 4

SCHL- 0141 MEADOW PARK ELEMENTARY

| ----- PROGRAM ----- |     |          |          |                    | DIRECT            |                |                |              |                 |             |                   |        |
|---------------------|-----|----------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|--------|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL  |
| K-3 BASIC           | 101 | 39087    | 14069    | 28202              | 6457              | 6460           | 430            | 94708        | 82876           | 177584      | 3839              | 181423 |
| 4-8 BASIC           | 102 | 17120    | 6162     | 12353              | 2828              | 2829           | 188            | 41483        | 36298           | 77782       | 1681              | 79463  |
| K-12 BASIC          |     | 56208    | 20232    | 40555              | 9285              | 9290           | 619            | 136191       | 119174          | 255366      | 5520              | 260887 |
| ESOL                | 130 | 678      | 244      | 489                | 112               | 112            | 7              | 1644         | 1439            | 3084        | 66                | 3151   |
| ESOL                |     | 678      | 244      | 489                | 112               | 112            | 7              | 1644         | 1439            | 3084        | 66                | 3151   |
| K-3 BASIC ESE       | 111 | 32535    | 11371    | 15188              | 2894              | 10089          | 195            | 72273        | 126601          | 198875      | 3751              | 202627 |
| 4-8 BASIC ESE       | 112 | 19604    | 6852     | 9151               | 1743              | 6079           | 117            | 43549        | 76285           | 119834      | 2260              | 122095 |
| ESE 254             | 254 | 2316     | 809      | 1081               | 199               | 718            | 13             | 5139         | 8485            | 13625       | 246               | 13871  |
| ESE 255             | 255 | 1170     | 409      | 546                | 100               | 363            | 7              | 2597         | 4284            | 6882        | 124               | 7007   |
| ESE                 |     | 55627    | 19442    | 25967              | 4938              | 17250          | 333            | 123561       | 215657          | 339218      | 6383              | 345601 |
| TOTAL FOR FEFP      |     | 112514   | 39919    | 67013              | 14336             | 26653          | 960            | 261397       | 336271          | 597669      | 11970             | 609640 |
| FOOD SERVICE        |     |          |          |                    |                   |                |                |              | 357736          |             | 5580              |        |
| TRANSPORTATION      |     |          |          |                    |                   |                |                |              | 149             |             |                   |        |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |        |                            |      |
|----------------------------|--------|----------------------------|--------|----------------------------|------|
| 6100 PUPIL PERSONNEL       | 29193  | 6400 INSTR STAFF TRAINING  | 107540 | 7700 CENTRAL SERVICES      |      |
| 6200 INSTRUCTIONAL MEDIA   |        | 7300 SCHOOL ADMINISTRATION |        | 7900 OPERATION OF PLANT    |      |
| 6300 INSTR & CURR DEVLPMNT | 194156 | 7400 FACILITIES ACQ-CONSTR | 563    | 8100 MAINTENANCE OF PLANT  |      |
|                            |        |                            |        | 8200 ADMIN. TECH. SERVICES |      |
|                            |        |                            |        | 6500 INSTR. TECH. SERVICES | 4818 |

FUND- 4

SCHL- 0151 PORT CHARLOTTE HIGH SCHOOL

| ----- PROGRAM ----- |     |          |          | ----- DIRECT ----- |                   |                |                |              |                 |             |                   |        |
|---------------------|-----|----------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|--------|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL  |
| 9-12 BASIC          | 103 |          |          | 10                 | 660               |                |                | 671          | 55100           | 55771       | 2171              | 57943  |
| K-12 BASIC          |     |          |          | 10                 | 660               |                |                | 671          | 55100           | 55771       | 2171              | 57943  |
| ESOL                | 130 |          |          |                    | 12                |                |                | 12           | 1044            | 1056        | 41                | 1097   |
| ESOL                |     |          |          |                    | 12                |                |                | 12           | 1044            | 1056        | 41                | 1097   |
| 9-12 BASIC ESE      | 113 | 33712    | 19481    | 6263               | 455               | 465            | 23             | 60402        | 213533          | 273935      | 4764              | 278700 |
| ESE 254             | 254 | 193      | 111      | 35                 | 1                 | 2              |                | 346          | 1142            | 1488        | 24                | 1512   |
| ESE 255             | 255 | 5761     | 3329     | 1070               | 47                | 79             | 3              | 10292        | 33978           | 44270       | 715               | 44986  |
| ESE                 |     | 39668    | 22923    | 7369               | 505               | 547            | 27             | 71040        | 248654          | 319694      | 5504              | 325198 |
| 6-12 VOCATIONAL 300 |     |          |          | 7513               | 10416             |                | 8839           | 26769        | 4161            | 30930       |                   | 30930  |
| 7-12 JOB PREP       |     |          |          | 7513               | 10416             |                | 8839           | 26769        | 4161            | 30930       |                   | 30930  |
| TOTAL FOR FEFP      |     | 39668    | 22923    | 14894              | 11594             | 547            | 8866           | 98493        | 308960          | 407454      | 7716              | 415170 |
| FOOD SERVICE        |     |          |          |                    |                   |                |                |              | 807426          |             | 14699             |        |
| TRANSPORTATION      |     |          |          |                    |                   |                |                |              | 312             |             |                   |        |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |       |                            |      |
|----------------------------|--------|----------------------------|-------|----------------------------|------|
| 6100 PUPIL PERSONNEL       | 10945  | 6400 INSTR STAFF TRAINING  | 49707 | 7700 CENTRAL SERVICES      |      |
| 6200 INSTRUCTIONAL MEDIA   |        | 7300 SCHOOL ADMINISTRATION |       | 7900 OPERATION OF PLANT    |      |
| 6300 INSTR & CURR DEVLPMNT | 239158 | 7400 FACILITIES ACQ-CONSTR |       | 8100 MAINTENANCE OF PLANT  |      |
|                            |        |                            |       | 8200 ADMIN. TECH. SERVICES |      |
|                            |        |                            |       | 6500 INSTR. TECH. SERVICES | 9148 |

FUND- 4

SCHL- 0161 CHARLOTTE VOCATIONAL TECHNICAL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                    |                   |                |                |              |                 |             |                   |        |
|---------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|--------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL  |
| K-3 BASIC           | 101 | 1173               | 171      | 3710               | 1359              | 755            | 60             | 7231         | 6801            | 14033       | 542               | 14575  |
| 4-8 BASIC           | 102 | 1246               | 181      | 3942               | 1444              | 803            | 64             | 7682         | 7253            | 14935       | 575               | 15511  |
| 9-12 BASIC          | 103 | 4878               | 711      | 15429              | 5654              | 3143           | 252            | 30069        | 28423           | 58492       | 2254              | 60746  |
| K-12 BASIC          |     | 7298               | 1064     | 23082              | 8458              | 4702           | 378            | 44983        | 42477           | 87461       | 3372              | 90833  |
| ESOL                | 130 | 75                 | 10       | 237                | 87                | 48             | 3              | 462          | 436             | 899         | 34                | 934    |
| ESOL                |     | 75                 | 10       | 237                | 87                | 48             | 3              | 462          | 436             | 899         | 34                | 934    |
| 4-8 BASIC ESE       | 112 | 11122              | 3968     | 1541               | 455               | 270            | 20             | 17379        | 8634            | 26013       | 402               | 26416  |
| 9-12 BASIC ESE      | 113 | 65842              | 23490    | 9127               | 2697              | 1599           | 124            | 102881       | 51128           | 154009      | 2383              | 156393 |
| ESE 254             | 254 | 366                | 130      | 50                 | 14                | 8              |                | 571          | 258             | 829         | 12                | 842    |
| ESE 255             | 255 | 3615               | 1290     | 501                | 145               | 87             | 6              | 5646         | 2543            | 8190        | 120               | 8311   |
| ESE                 |     | 80947              | 28878    | 11221              | 3313              | 1966           | 152            | 126479       | 62565           | 189044      | 2918              | 191963 |
| 6-12 VOCATIONAL     | 300 | 23511              | 2102     | 9334               | 37666             | 16160          | 36937          | 125711       | 15947           | 141659      |                   | 141659 |
| 7-12 JOB PREP       |     | 23511              | 2102     | 9334               | 37666             | 16160          | 36937          | 125711       | 15947           | 141659      |                   | 141659 |
| INDUSTRIAL          | 355 |                    |          | 649                | 2869              | 701            | 15446          | 19667        | 7795            | 27462       |                   | 27462  |
| ADULT VOC CERT      |     |                    |          | 649                | 2869              | 701            | 15446          | 19667        | 7795            | 27462       |                   | 27462  |
| ABE                 | 401 | 71033              | 15349    | 6813               | 2361              | 43315          | 495            | 139368       | 40528           | 179896      |                   | 179896 |
| GED PREP            | 403 | 7727               | 2102     | 933                | 323               | 5933           | 67             | 17088        | 5551            | 22639       |                   | 22639  |
| ADULT ESOL          | 404 | 59028              | 7359     | 3266               | 1132              | 20767          | 237            | 91791        | 19431           | 111223      |                   | 111223 |
| VOC PREP            | 405 |                    | 492      | 218                | 75                | 1389           | 15             | 2192         | 1300            | 3493        |                   | 3493   |
| OTHER ADULT         | 409 | 3231               | 6763     | 3002               | 1040              | 19084          | 218            | 33340        | 17862           | 51202       |                   | 51202  |
| ADULT GEN           |     | 141019             | 32066    | 14233              | 4933              | 90490          | 1035           | 283780       | 84674           | 368455      |                   | 368455 |
| TOTAL FOR FEFP      |     | 252850             | 64123    | 58759              | 57328             | 114069         | 53954          | 601085       | 213898          | 814984      | 6325              | 821309 |
| FOOD SERVICE        |     |                    |          |                    |                   |                |                |              | 167191          |             | 4506              |        |
| TRANSPORTATION      |     |                    |          |                    |                   |                |                |              | 7671            |             |                   |        |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |       |                            |      |
|----------------------------|--------|----------------------------|-------|----------------------------|------|
| 6100 PUPIL PERSONNEL       | 66450  | 6400 INSTR STAFF TRAINING  | 30934 | 7700 CENTRAL SERVICES      |      |
| 6200 INSTRUCTIONAL MEDIA   |        | 7300 SCHOOL ADMINISTRATION |       | 7900 OPERATION OF PLANT    |      |
| 6300 INSTR & CURR DEVLPMNT | 113077 | 7400 FACILITIES ACQ-CONSTR | 317   | 8100 MAINTENANCE OF PLANT  | 405  |
|                            |        |                            |       | 8200 ADMIN. TECH. SERVICES |      |
|                            |        |                            |       | 6500 INSTR. TECH. SERVICES | 2712 |

FUND- 4

SCHL- 0181 L.A. AINGER MIDDLE SCHOOL

| ----- PROGRAM ----- |     |          |          | ----- DIRECT ----- |                   |                |                |              |                 |             |                   |        |
|---------------------|-----|----------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|--------|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL  |
| 4-8 BASIC           | 102 | 1066     | 613      | 6                  | 364               |                |                | 2049         | 30384           | 32433       | 1197              | 33630  |
| K-12 BASIC          |     | 1066     | 613      | 6                  | 364               |                |                | 2049         | 30384           | 32433       | 1197              | 33630  |
| ESOL                | 130 | 8        | 5        |                    | 3                 |                |                | 17           | 254             | 271         | 10                | 281    |
| ESOL                |     | 8        | 5        |                    | 3                 |                |                | 17           | 254             | 271         | 10                | 281    |
| 4-8 BASIC ESE       | 112 | 3842     | 1031     | 3748               | 272               | 278            | 13             | 9187         | 94725           | 103912      | 2851              | 106763 |
| ESE 255             | 255 | 200      | 48       | 212                | 9                 | 15             |                | 487          | 4879            | 5367        | 142               | 5509   |
| ESE                 |     | 4043     | 1080     | 3960               | 282               | 294            | 14             | 9675         | 99604           | 109279      | 2993              | 112273 |
| TOTAL FOR FEFP      |     | 5118     | 1698     | 3966               | 649               | 294            | 14             | 11741        | 130243          | 141985      | 4200              | 146185 |
| FOOD SERVICE        |     |          |          |                    |                   |                |                |              | 455412          |             | 7748              |        |
| TRANSPORTATION      |     |          |          |                    |                   |                |                |              |                 |             |                   |        |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |       |                            |       |                            |      |
|----------------------------|-------|----------------------------|-------|----------------------------|------|
| 6100 PUPIL PERSONNEL       | 5989  | 6400 INSTR STAFF TRAINING  | 25899 | 7700 CENTRAL SERVICES      |      |
| 6200 INSTRUCTIONAL MEDIA   |       | 7300 SCHOOL ADMINISTRATION |       | 7900 OPERATION OF PLANT    |      |
| 6300 INSTR & CURR DEVLPMNT | 93261 | 7400 FACILITIES ACQ-CONSTR |       | 8100 MAINTENANCE OF PLANT  |      |
|                            |       |                            |       | 8200 ADMIN. TECH. SERVICES |      |
|                            |       |                            |       | 6500 INSTR. TECH. SERVICES | 5092 |

FUND- 4

SCHL- 0191 VINELAND ELEMENTARY SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                    |                   |                |                |              |                 |             |                   |        |
|---------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|--------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL  |
| K-3 BASIC           | 101 | 12694              | 4327     | 21542              | 4206              | 6289           | 352            | 49413        | 72782           | 122196      | 3147              | 125343 |
| 4-8 BASIC           | 102 | 6879               | 2345     | 11674              | 2279              | 3408           | 191            | 26778        | 39446           | 66224       | 1705              | 67929  |
| K-12 BASIC          |     | 19573              | 6673     | 33216              | 6486              | 9697           | 544            | 76191        | 112228          | 188420      | 4852              | 193273 |
| ESOL                | 130 | 499                | 170      | 847                | 165               | 247            | 13             | 1943         | 2863            | 4806        | 123               | 4930   |
| ESOL                |     | 499                | 170      | 847                | 165               | 247            | 13             | 1943         | 2863            | 4806        | 123               | 4930   |
| K-3 BASIC ESE       | 111 | 72945              | 34558    | 11291              | 1830              | 2755           | 153            | 123534       | 61772           | 185307      | 2948              | 188255 |
| 4-8 BASIC ESE       | 112 | 38040              | 18022    | 5888               | 954               | 1436           | 80             | 64422        | 32226           | 96648       | 1537              | 98186  |
| ESE 254             | 254 | 2490               | 1179     | 385                | 60                | 94             | 5              | 4214         | 1908            | 6123        | 92                | 6216   |
| ESE 255             | 255 | 1168               | 553      | 180                | 28                | 44             | 2              | 1977         | 894             | 2872        | 43                | 2915   |
| ESE                 |     | 114645             | 54313    | 17745              | 2872              | 4330           | 241            | 194148       | 96802           | 290951      | 4622              | 295573 |
| TOTAL FOR FEFP      |     | 134718             | 61156    | 51809              | 9524              | 14275          | 799            | 272284       | 211894          | 484179      | 9598              | 493777 |
| FOOD SERVICE        |     |                    |          |                    |                   |                |                |              | 302725          |             | 5199              |        |
| TRANSPORTATION      |     |                    |          |                    |                   |                |                |              | 139             |             |                   |        |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |       |                            |       |                            |      |
|----------------------------|-------|----------------------------|-------|----------------------------|------|
| 6100 PUPIL PERSONNEL       | 26169 | 6400 INSTR STAFF TRAINING  | 96195 | 7700 CENTRAL SERVICES      |      |
| 6200 INSTRUCTIONAL MEDIA   |       | 7300 SCHOOL ADMINISTRATION |       | 7900 OPERATION OF PLANT    |      |
| 6300 INSTR & CURR DEVLPMNT | 84993 | 7400 FACILITIES ACQ-CONSTR | 468   | 8100 MAINTENANCE OF PLANT  |      |
|                            |       |                            |       | 8200 ADMIN. TECH. SERVICES |      |
|                            |       |                            |       | 6500 INSTR. TECH. SERVICES | 4068 |

FUND- 4

SCHL- 0201 LIBERTY ELEMENTARY

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                    |                   |                |                |              |                 |             |                   |        |  |
|---------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|--------|--|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL  |  |
| K-3 BASIC           | 101 | 57990              | 25442    | 25063              | 6583              | 3464           | 410            | 118956       | 86232           | 205189      | 3661              | 208850 |  |
| 4-8 BASIC           | 102 | 44046              | 12703    | 12513              | 3287              | 1729           | 205            | 74486        | 43057           | 117543      | 1828              | 119371 |  |
| K-12 BASIC          |     | 102037             | 38146    | 37577              | 9870              | 5194           | 615            | 193442       | 129290          | 322732      | 5489              | 328222 |  |
| ESOL                | 130 | 1393               | 611      | 602                | 158               | 83             | 9              | 2858         | 2072            | 4931        | 88                | 5019   |  |
| ESOL                |     | 1393               | 611      | 602                | 158               | 83             | 9              | 2858         | 2072            | 4931        | 88                | 5019   |  |
| K-3 BASIC ESE       | 111 | 62455              | 17621    | 13311              | 2857              | 1652           | 180            | 98080        | 71718           | 169799      | 3475              | 173275 |  |
| 4-8 BASIC ESE       | 112 | 35926              | 8399     | 6345               | 1361              | 787            | 86             | 52906        | 34186           | 87093       | 1656              | 88750  |  |
| ESE 254             | 254 | 882                | 419      | 317                | 66                | 39             | 4              | 1729         | 1543            | 3272        | 76                | 3349   |  |
| ESE 255             | 255 | 458                | 218      | 164                | 34                | 20             | 2              | 899          | 802             | 1701        | 39                | 1741   |  |
| ESE                 |     | 99723              | 26659    | 20139              | 4319              | 2500           | 273            | 153615       | 108251          | 261867      | 5248              | 267115 |  |
| TOTAL FOR FEFP      |     | 203154             | 65417    | 58319              | 14348             | 7777           | 899            | 349916       | 239614          | 589531      | 10826             | 600357 |  |
| FOOD SERVICE        |     |                    |          |                    |                   |                |                |              | 351699          |             | 5825              |        |  |
| TRANSPORTATION      |     |                    |          |                    |                   |                |                |              | 156             |             |                   |        |  |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |       |                            |        |                            |      |
|----------------------------|-------|----------------------------|--------|----------------------------|------|
| 6100 PUPIL PERSONNEL       | 28658 | 6400 INSTR STAFF TRAINING  | 114560 | 7700 CENTRAL SERVICES      |      |
| 6200 INSTRUCTIONAL MEDIA   |       | 7300 SCHOOL ADMINISTRATION |        | 7900 OPERATION OF PLANT    |      |
| 6300 INSTR & CURR DEVLPMNT | 91272 | 7400 FACILITIES ACQ-CONSTR | 535    | 8100 MAINTENANCE OF PLANT  |      |
|                            |       |                            |        | 8200 ADMIN. TECH. SERVICES |      |
|                            |       |                            |        | 6500 INSTR. TECH. SERVICES | 4587 |

FUND- 4

SCHL- 0211 MURDOCK MIDDLE SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |        |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|--------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL  |
| 4-8 BASIC           | 102 | 1076               | 619      | 5                     | 321                  |                   |                   | 2023            | 26871              | 28895          | 1058                 | 29954  |
| K-12 BASIC          |     | 1076               | 619      | 5                     | 321                  |                   |                   | 2023            | 26871              | 28895          | 1058                 | 29954  |
| ESOL                | 130 | 13                 | 7        |                       | 4                    |                   |                   | 25              | 344                | 370            | 13                   | 384    |
| ESOL                |     | 13                 | 7        |                       | 4                    |                   |                   | 25              | 344                | 370            | 13                   | 384    |
| 4-8 BASIC ESE       | 112 | 3236               | 880      | 3121                  | 227                  | 231               | 11                | 7707            | 106461             | 114169         | 2374                 | 116543 |
| ESE 255             | 255 | 111                | 26       | 118                   | 5                    | 8                 |                   | 271             | 3763               | 4034           | 79                   | 4113   |
| ESE                 |     | 3347               | 907      | 3239                  | 232                  | 240               | 11                | 7979            | 110224             | 118203         | 2453                 | 120657 |
| TOTAL FOR FEFP      |     | 4438               | 1535     | 3244                  | 558                  | 240               | 11                | 10028           | 137441             | 147470         | 3525                 | 150996 |
| FOOD SERVICE        |     |                    |          |                       |                      |                   |                   |                 | 430103             |                | 6819                 |        |
| TRANSPORTATION      |     |                    |          |                       |                      |                   |                   |                 |                    |                |                      |        |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |       |                            |      |
|----------------------------|--------|----------------------------|-------|----------------------------|------|
| 6100 PUPIL PERSONNEL       | 5079   | 6400 INSTR STAFF TRAINING  | 22665 | 7700 CENTRAL SERVICES      |      |
| 6200 INSTRUCTIONAL MEDIA   |        | 7300 SCHOOL ADMINISTRATION |       | 7900 OPERATION OF PLANT    |      |
| 6300 INSTR & CURR DEVLPMNT | 105235 | 7400 FACILITIES ACQ-CONSTR |       | 8100 MAINTENANCE OF PLANT  |      |
|                            |        |                            |       | 8200 ADMIN. TECH. SERVICES |      |
|                            |        |                            |       | 6500 INSTR. TECH. SERVICES | 4460 |

FUND- 4

SCHL- 0231 MYAKKA RIVER ELEMENTARY

| ----- PROGRAM ----- |     |          |          | ----- DIRECT -----    |                      |                   |                   |                 |                    |                |                      |        |
|---------------------|-----|----------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|--------|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL  |
| K-3 BASIC           | 101 | 15733    | 5027     | 25263                 | 4933                 | 8238              | 413               | 59609           | 86566              | 146176         | 3690                 | 149867 |
| 4-8 BASIC           | 102 | 6442     | 2058     | 10344                 | 2019                 | 3373              | 169               | 24408           | 35450              | 59859          | 1511                 | 61370  |
| K-12 BASIC          |     | 22176    | 7085     | 35607                 | 6953                 | 11612             | 583               | 84018           | 122017             | 206036         | 5201                 | 211238 |
| ESOL                | 130 | 731      | 233      | 1175                  | 229                  | 383               | 19                | 2772            | 4026               | 6799           | 171                  | 6971   |
| ESOL                |     | 731      | 233      | 1175                  | 229                  | 383               | 19                | 2772            | 4026               | 6799           | 171                  | 6971   |
| K-3 BASIC ESE       | 111 | 6249     | 1850     | 9013                  | 1460                 | 2439              | 122               | 21136           | 53615              | 74751          | 2353                 | 77105  |
| 4-8 BASIC ESE       | 112 | 2457     | 727      | 3543                  | 574                  | 959               | 48                | 8310            | 21082              | 29392          | 925                  | 30318  |
| ESE 255             | 255 | 41       | 12       | 60                    | 9                    | 16                |                   | 140             | 326                | 467            | 14                   | 482    |
| ESE                 |     | 8748     | 2591     | 12617                 | 2044                 | 3415              | 171               | 29587           | 75024              | 104612         | 3293                 | 107905 |
| TOTAL FOR FEFP      |     | 31656    | 9910     | 49399                 | 9227                 | 15410             | 774               | 116378          | 201069             | 317448         | 8666                 | 326115 |
| FOOD SERVICE        |     |          |          |                       |                      |                   |                   |                 | 329149             |                | 5098                 |        |
| TRANSPORTATION      |     |          |          |                       |                      |                   |                   |                 | 136                |                |                      |        |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                           |       |                            |       |                            |      |
|---------------------------|-------|----------------------------|-------|----------------------------|------|
| 6100 PUPIL PERSONNEL      | 25677 | 6400 INSTR STAFF TRAINING  | 92857 | 7700 CENTRAL SERVICES      |      |
| 6200 INSTRUCTIONAL MEDIA  |       | 7300 SCHOOL ADMINISTRATION |       | 7900 OPERATION OF PLANT    |      |
| 6300 INSTR & CURR DEVLPMT | 78060 | 7400 FACILITIES ACQ-CONSTR | 481   | 8100 MAINTENANCE OF PLANT  |      |
|                           |       |                            |       | 8200 ADMIN. TECH. SERVICES |      |
|                           |       |                            |       | 6500 INSTR. TECH. SERVICES | 3992 |

FUND- 4

SCHL- 0251 DEEP CREEK ELEMENTARY

| PROGRAM        | NBR | SALARIES | BENEFITS | PURCHASED<br>SERVICES | DIRECT<br>MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL  |
|----------------|-----|----------|----------|-----------------------|--------------------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|--------|
| K-3 BASIC      | 101 | 16897    | 4598     | 31462                 | 6246                           | 7044              | 515               | 66764           | 93725              | 160489         | 4596                 | 165086 |
| 4-8 BASIC      | 102 | 9397     | 2557     | 17498                 | 3474                           | 3917              | 286               | 37133           | 52148              | 89281          | 2556                 | 91837  |
| K-12 BASIC     |     | 26295    | 7155     | 48961                 | 9720                           | 10961             | 802               | 103897          | 145873             | 249771         | 7152                 | 256923 |
| ESOL           | 130 | 416      | 113      | 775                   | 153                            | 173               | 12                | 1645            | 2311               | 3957           | 113                  | 4070   |
| ESOL           |     | 416      | 113      | 775                   | 153                            | 173               | 12                | 1645            | 2311               | 3957           | 113                  | 4070   |
| K-3 BASIC ESE  | 111 | 14208    | 3585     | 8646                  | 1423                           | 3604              | 117               | 31585           | 52602              | 84188          | 2257                 | 86446  |
| 4-8 BASIC ESE  | 112 | 7475     | 1886     | 4549                  | 749                            | 1896              | 61                | 16618           | 27677              | 44296          | 1187                 | 45484  |
| ESE            |     | 21683    | 5472     | 13196                 | 2172                           | 5500              | 179               | 48204           | 80280              | 128484         | 3445                 | 131930 |
| TOTAL FOR FEFP |     | 48395    | 12741    | 62933                 | 12047                          | 16636             | 994               | 153747          | 228465             | 382212         | 10711                | 392924 |
| FOOD SERVICE   |     |          |          |                       |                                |                   |                   |                 | 335557             |                | 6466                 |        |
| TRANSPORTATION |     |          |          |                       |                                |                   |                   |                 | 173                |                |                      |        |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |       |                            |       |                            |
|----------------------------|-------|----------------------------|-------|----------------------------|
| 6100 PUPIL PERSONNEL       | 31183 | 6400 INSTR STAFF TRAINING  | 97007 | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   |       | 7300 SCHOOL ADMINISTRATION |       | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 94524 | 7400 FACILITIES ACQ-CONSTR | 603   | 8100 MAINTENANCE OF PLANT  |
|                            |       |                            |       | 8200 ADMIN. TECH. SERVICES |
|                            |       |                            |       | 6500 INSTR. TECH. SERVICES |
|                            |       |                            |       | 5145                       |

FUND- 4

SCHL- 0272 COMPASS SCHOOL

| ----- PROGRAM ----- |     |          |          |                    | DIRECT            |                |                |              |                 |             |                   |       |
|---------------------|-----|----------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|-------|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| 4-8 BASIC           | 102 |          |          |                    | 1                 |                |                | 1            | 154             | 156         | 6                 | 162   |
| 9-12 BASIC          | 103 |          |          |                    | 6                 |                |                | 6            | 513             | 519         | 20                | 539   |
| K-12 BASIC          |     |          |          |                    | 8                 |                |                | 8            | 667             | 675         | 26                | 702   |
| 9-12 BASIC ESE      | 113 | 41       | 9        | 43                 | 3                 | 3              |                | 101          | 338             | 439         | 33                | 473   |
| ESE 254             | 254 | 20       | 5        | 22                 |                   | 1              |                | 50           | 118             | 169         | 14                | 183   |
| ESE                 |     | 61       | 14       | 65                 | 4                 | 4              |                | 151          | 457             | 609         | 47                | 656   |
| TOTAL FOR FEFP      |     | 61       | 14       | 65                 | 12                | 4              |                | 160          | 1124            | 1284        | 74                | 1359  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED, FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |     |                            |     |                            |    |
|----------------------------|-----|----------------------------|-----|----------------------------|----|
| 6100 PUPIL PERSONNEL       | 108 | 6400 INSTR STAFF TRAINING  | 504 | 7700 CENTRAL SERVICES      |    |
| 6200 INSTRUCTIONAL MEDIA   |     | 7300 SCHOOL ADMINISTRATION |     | 7900 OPERATION OF PLANT    |    |
| 6300 INSTR & CURR DEVLPMNT | 412 | 7400 FACILITIES ACQ-CONSTR |     | 8100 MAINTENANCE OF PLANT  |    |
|                            |     |                            |     | 8200 ADMIN. TECH. SERVICES |    |
|                            |     |                            |     | 6500 INSTR. TECH. SERVICES | 99 |

FUND- 4

SCHL- 0281 CROSSROADS

| ----- PROGRAM ----- |     |          |          | ----- DIRECT ----- |                   |                |                |              |                 |             |                   |       |  |
|---------------------|-----|----------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|-------|--|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |  |
| 4-8 BASIC           | 102 | 111      | 15       | 352                | 68                | 48             | 5              | 603          | 522             | 1125        | 51                | 1177  |  |
| 9-12 BASIC          | 103 | 119      | 16       | 377                | 73                | 52             | 6              | 645          | 559             | 1204        | 55                | 1259  |  |
| K-12 BASIC          |     | 230      | 32       | 729                | 142               | 100            | 11             | 1248         | 1082            | 2330        | 106               | 2437  |  |
| 4-8 BASIC ESE       | 112 | 80       | 15       | 177                | 28                | 22             | 2              | 326          | 416             | 743         | 46                | 789   |  |
| 9-12 BASIC ESE      | 113 | 172      | 32       | 380                | 61                | 47             | 5              | 700          | 892             | 1592        | 99                | 1692  |  |
| ESE                 |     | 253      | 47       | 558                | 90                | 69             | 7              | 1026         | 1309            | 2336        | 145               | 2481  |  |
| 6-12 VOCATIONAL 300 |     |          |          | 13                 | 16                |                | 44             | 75           | 44              | 119         |                   | 119   |  |
| 7-12 JOB PREP       |     |          |          | 13                 | 16                |                | 44             | 75           | 44              | 119         |                   | 119   |  |
| TOTAL FOR FEFP      |     | 484      | 80       | 1302               | 249               | 170            | 64             | 2350         | 2436            | 4786        | 252               | 5038  |  |

FOOD SERVICE  
TRANSPORTATION

8

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |      |                            |     |                            |
|----------------------------|------|----------------------------|-----|----------------------------|
| 6100 PUPIL PERSONNEL       | 420  | 6400 INSTR STAFF TRAINING  | 761 | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   |      | 7300 SCHOOL ADMINISTRATION |     | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 1154 | 7400 FACILITIES ACQ-CONSTR |     | 8100 MAINTENANCE OF PLANT  |
|                            |      |                            |     | 8200 ADMIN. TECH. SERVICES |
|                            |      |                            |     | 6500 INSTR. TECH. SERVICES |
|                            |      |                            |     | 99                         |

FUND- 4

SCHL- 0301 KINGSWAY ELEMENTARY SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 | SCHOOL   | SCHOOL | DISTRICT |        |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|----------|--------|----------|--------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | INDIRECT | COST   | INDIRECT | TOTAL  |
| K-3 BASIC           | 101 | 15325              | 4656     | 25859                 | 5049                 | 3574              | 423               | 54888           | 87668    | 142556 | 3777     | 146334 |
| 4-8 BASIC           | 102 | 6376               | 1937     | 10758                 | 2100                 | 1487              | 176               | 22836           | 36475    | 59311  | 1571     | 60883  |
| K-12 BASIC          |     | 21701              | 6593     | 36618                 | 7150                 | 5061              | 599               | 77724           | 124143   | 201868 | 5349     | 207218 |
| ESOL                | 130 | 251                | 76       | 424                   | 82                   | 58                | 6                 | 900             | 1438     | 2339   | 61       | 2401   |
| ESOL                |     | 251                | 76       | 424                   | 82                   | 58                | 6                 | 900             | 1438     | 2339   | 61       | 2401   |
| K-3 BASIC ESE       | 111 | 10405              | 2815     | 8350                  | 1353                 | 4105              | 113               | 27143           | 59002    | 86146  | 2180     | 88326  |
| 4-8 BASIC ESE       | 112 | 5467               | 1479     | 4387                  | 711                  | 2157              | 59                | 14262           | 31004    | 45266  | 1145     | 46412  |
| ESE 254             | 254 | 7250               | 1961     | 5817                  | 907                  | 2860              | 79                | 18877           | 38099    | 56976  | 1400     | 58377  |
| ESE 255             | 255 | 19                 | 5        | 15                    | 2                    | 7                 |                   | 51              | 103      | 155    | 3        | 159    |
| ESE                 |     | 23144              | 6261     | 18571                 | 2974                 | 9131              | 252               | 60335           | 128209   | 188544 | 4730     | 193275 |
| TOTAL FOR FEFP      |     | 45096              | 12932    | 55613                 | 10207                | 14251             | 859               | 138961          | 253791   | 392752 | 10141    | 402894 |
| FOOD SERVICE        |     |                    |          |                       |                      |                   |                   |                 | 320843   |        | 5388     |        |
| TRANSPORTATION      |     |                    |          |                       |                      |                   |                   |                 | 144      |        |          |        |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |        |                            |       |                            |
|----------------------------|--------|----------------------------|-------|----------------------------|
| 6100 PUPIL PERSONNEL       | 29155  | 6400 INSTR STAFF TRAINING  | 94851 | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   |        | 7300 SCHOOL ADMINISTRATION |       | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 125210 | 7400 FACILITIES ACQ-CONSTR | 546   | 8100 MAINTENANCE OF PLANT  |
|                            |        |                            |       | 8200 ADMIN. TECH. SERVICES |
|                            |        |                            |       | 6500 INSTR. TECH. SERVICES |
|                            |        |                            |       | 4027                       |

FUND- 4

SCHL- 0502 EDISON CHARTER

\*\* CHARTER SCHOOL \*\*

| ----- PROGRAM ----- |          | DIRECT   |          |                    |                   |                |                |              |                 |             |                   |       |  |  |
|---------------------|----------|----------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|-------|--|--|
| CATEGORY            | NBR      | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |  |  |
| Ctrl                | Function | Amount   | Function | Amount             | Function          | Amount         | Function       | Amount       |                 |             |                   |       |  |  |
| 4000                | 6100     |          | 6200     |                    | 6300              |                | 6400           |              |                 |             |                   |       |  |  |
| 4001                | 7100     |          | 7200     |                    | 7300              |                | 7400           |              |                 |             |                   |       |  |  |
| 4002                | 7500     |          | 7600     |                    | 7700              |                | 7800           |              |                 |             |                   |       |  |  |
| 4003                | 7900     |          | 8100     |                    | 8200              |                | 6500           |              |                 |             |                   |       |  |  |
| 9-12 BASIC          | 103      |          |          |                    | 4541              |                | 35820          | 40361        |                 | 40361       |                   | 40361 |  |  |
| K-12 BASIC          |          |          |          |                    | 4541              |                | 35820          | 40361        |                 | 40361       |                   | 40361 |  |  |
| TOTAL FOR FEFP      |          |          |          |                    | 4541              |                | 35820          | 40361        |                 | 40361       |                   | 40361 |  |  |
| FOOD SERVICE        |          |          |          |                    |                   |                |                |              |                 |             |                   |       |  |  |
| TRANSPORTATION      |          |          |          |                    |                   |                |                |              |                 |             |                   |       |  |  |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL  
 6200 INSTRUCTIONAL MEDIA  
 6300 INSTR & CURR DEVLPMNT

6400 INSTR STAFF TRAINING  
 7300 SCHOOL ADMINISTRATION  
 7400 FACILITIES ACQ-CONSTR

7700 CENTRAL SERVICES  
 7900 OPERATION OF PLANT  
 8100 MAINTENANCE OF PLANT  
 8200 ADMIN. TECH. SERVICES  
 6500 INSTR. TECH. SERVICES

FUND- 6

SCHL- 0000 CHARLOTTE COUNTY PUBLIC SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |       |  |  |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|--|--|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |  |  |
| K-3 BASIC           | 101 |                    |          |                       | 7732                 |                   | 14389             | 22122           | 544                | 22666          |                      | 22666 |  |  |
| 4-8 BASIC           | 102 |                    |          |                       | 8696                 |                   | 16183             | 24880           | 668                | 25548          |                      | 25548 |  |  |
| 9-12 BASIC          | 103 |                    |          |                       | 6720                 |                   | 12505             | 19226           | 554                | 19781          |                      | 19781 |  |  |
| K-12 BASIC          |     |                    |          |                       | 23150                |                   | 43078             | 66228           | 1766               | 67995          |                      | 67995 |  |  |
| ESOL                | 130 |                    |          |                       | 372                  |                   | 693               | 1066            | 26                 | 1093           |                      | 1093  |  |  |
| ESOL                |     |                    |          |                       | 372                  |                   | 693               | 1066            | 26                 | 1093           |                      | 1093  |  |  |
| K-3 BASIC ESE       | 111 |                    |          |                       | 2730                 |                   | 5081              | 7812            | 183                | 7996           |                      | 7996  |  |  |
| 4-8 BASIC ESE       | 112 |                    |          |                       | 3005                 |                   | 5592              | 8598            | 222                | 8820           |                      | 8820  |  |  |
| 9-12 BASIC ESE      | 113 |                    |          |                       | 1993                 |                   | 3709              | 5703            | 157                | 5860           |                      | 5860  |  |  |
| ESE 254             | 254 |                    |          |                       | 789                  |                   | 1469              | 2259            | 55                 | 2314           |                      | 2314  |  |  |
| ESE 255             | 255 |                    |          |                       | 303                  |                   | 564               | 867             | 12                 | 879            |                      | 879   |  |  |
| ESE                 |     |                    |          |                       | 8823                 |                   | 16418             | 25241           | 630                | 25871          |                      | 25871 |  |  |
| 6-12 VOCATIONAL 300 |     |                    |          |                       | 975                  |                   | 1814              | 2789            | 86                 | 2876           |                      | 2876  |  |  |
| 7-12 JOB PREP       |     |                    |          |                       | 975                  |                   | 1814              | 2789            | 86                 | 2876           |                      | 2876  |  |  |
| TOTAL FOR FEFP      |     |                    |          |                       | 33321                |                   | 62004             | 95326           | 2509               | 97836          |                      | 97836 |  |  |

FOOD SERVICE  
TRANSPORTATION

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

|                            |                            |                            |
|----------------------------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL       | 7100 BOARD OF EDUCATION    | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   | 7200 GENERAL ADMINISTRATIO | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT  |
| 6400 INSTR STAFF TRAINING  | 7500 FISCAL SERVICES       | 8200 ADMIN. TECH. SERVICES |
|                            |                            | 6500 INSTR. TECH. SERVICES |

| -----RECONCILIATION TO ANNUAL FINANCIAL REPORT----- |       |                    |                      |                 |                     |                    |                   |       |                                |
|---|-------|--------------------|----------------------|-----------------|---------------------|--------------------|-------------------|-------|--------------------------------|
| RECREAT &<br>ENRICHMNT                              | OTHER | NON-PGM<br>CAPITAL | COMMUNITY<br>SERVICE | DEBT<br>SERVICE | FEDERAL<br>INDIRECT | CHARTER<br>SCHOOLS | TOTAL<br>REPORTED | AFR   | ROUNDING /<br>TOTAL DIFFERENCE |
|   |       |                    |                      |                 | 1713                |                    | 99549             | 99550 | 1                              |

FUND- 6

SCHL- 0021 SALLIE JONES ELEM

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |       |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |
| K-3 BASIC           | 101 |                    |          |                       | 771                  |                   | 1436              | 2207            | 55                 | 2262           |                      | 2262  |
| 4-8 BASIC           | 102 |                    |          |                       | 326                  |                   | 607               | 934             | 22                 | 956            |                      | 956   |
| K-12 BASIC          |     |                    |          |                       | 1098                 |                   | 2043              | 3142            | 77                 | 3219           |                      | 3219  |
| ESOL                | 130 |                    |          |                       | 5                    |                   | 10                | 15              |                    | 16             |                      | 16    |
| ESOL                |     |                    |          |                       | 5                    |                   | 10                | 15              |                    | 16             |                      | 16    |
| K-3 BASIC ESE       | 111 |                    |          |                       | 207                  |                   | 386               | 594             | 14                 | 608            |                      | 608   |
| 4-8 BASIC ESE       | 112 |                    |          |                       | 85                   |                   | 158               | 243             | 5                  | 249            |                      | 249   |
| ESE 254             | 254 |                    |          |                       | 2                    |                   | 4                 | 7               |                    | 7              |                      | 7     |
| ESE 255             | 255 |                    |          |                       | 1                    |                   | 2                 | 4               |                    | 4              |                      | 4     |
| ESE                 |     |                    |          |                       | 297                  |                   | 552               | 850             | 20                 | 870            |                      | 870   |
| TOTAL FOR FEFF      |     |                    |          |                       | 1401                 |                   | 2607              | 4008            | 98                 | 4106           |                      | 4106  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |    |                            |
|----------------------------|----------------------------|----|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 54 | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION |    | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 44 | 8100 MAINTENANCE OF PLANT  |
|                            |                            |    | 8200 ADMIN. TECH. SERVICES |
|                            |                            |    | 6500 INSTR. TECH. SERVICES |

FUND- 6

SCHL- 0031 CHARLOTTE HIGH SCHOOL

| ----- PROGRAM ----- |     |          |          | ----- DIRECT -----    |                      |                   |                   |                 |                    |                |                      |       |
|---------------------|-----|----------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |
| 9-12 BASIC          | 103 |          |          |                       | 2208                 |                   | 4108              | 6317            | 200                | 6517           |                      | 6517  |
| K-12 BASIC          |     |          |          |                       | 2208                 |                   | 4108              | 6317            | 200                | 6517           |                      | 6517  |
| ESOL                | 130 |          |          |                       | 38                   |                   | 72                | 111             | 2                  | 113            |                      | 113   |
| ESOL                |     |          |          |                       | 38                   |                   | 72                | 111             | 2                  | 113            |                      | 113   |
| 9-12 BASIC ESE      | 113 |          |          |                       | 650                  |                   | 1210              | 1861            | 52                 | 1913           |                      | 1913  |
| ESE 254             | 254 |          |          |                       | 26                   |                   | 49                | 76              | 1                  | 77             |                      | 77    |
| ESE 255             | 255 |          |          |                       | 25                   |                   | 46                | 72              | 1                  | 73             |                      | 73    |
| ESE                 |     |          |          |                       | 702                  |                   | 1306              | 2009            | 54                 | 2064           |                      | 2064  |
| 6-12 VOCATIONAL     | 300 |          |          |                       | 298                  |                   | 555               | 854             | 30                 | 885            |                      | 885   |
| 7-12 JOB PREP       |     |          |          |                       | 298                  |                   | 555               | 854             | 30                 | 885            |                      | 885   |
| TOTAL FOR FEFP      |     |          |          |                       | 3248                 |                   | 6043              | 9291            | 289                | 9581           |                      | 9581  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |     |                            |
|----------------------------|----------------------------|-----|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 125 | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION |     | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 163 | 8100 MAINTENANCE OF PLANT  |
|                            |                            |     | 8200 ADMIN. TECH. SERVICES |
|                            |                            |     | 6500 INSTR. TECH. SERVICES |

FUND- 6

SCHL- 0041 PEACE RIVER ELEMENTARY

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                    |                   |                |                |              |                 |             |                   |       |
|---------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|-------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| K-3 BASIC           | 101 |                    |          |                    | 880               |                | 1638           | 2518         | 60              | 2579        |                   | 2579  |
| 4-8 BASIC           | 102 |                    |          |                    | 324               |                | 602            | 926          | 22              | 949         |                   | 949   |
| K-12 BASIC          |     |                    |          |                    | 1204              |                | 2240           | 3445         | 83              | 3528        |                   | 3528  |
| ESOL                | 130 |                    |          |                    | 29                |                | 54             | 84           | 2               | 86          |                   | 86    |
| ESOL                |     |                    |          |                    | 29                |                | 54             | 84           | 2               | 86          |                   | 86    |
| K-3 BASIC ESE       | 111 |                    |          |                    | 309               |                | 576            | 885          | 20              | 906         |                   | 906   |
| 4-8 BASIC ESE       | 112 |                    |          |                    | 159               |                | 296            | 456          | 10              | 466         |                   | 466   |
| ESE 254             | 254 |                    |          |                    | 16                |                | 29             | 45           | 1               | 46          |                   | 46    |
| ESE 255             | 255 |                    |          |                    | 1                 |                | 2              | 4            |                 | 4           |                   | 4     |
| ESE                 |     |                    |          |                    | 486               |                | 905            | 1392         | 32              | 1424        |                   | 1424  |
| TOTAL FOR FEFP      |     |                    |          |                    | 1720              |                | 3201           | 4921         | 117             | 5039        |                   | 5039  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |    |                            |
|----------------------------|----------------------------|----|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 66 | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION |    | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 51 | 8100 MAINTENANCE OF PLANT  |
|                            |                            |    | 8200 ADMIN. TECH. SERVICES |
|                            |                            |    | 6500 INSTR. TECH. SERVICES |

FUND- 6

SCHL- 0042 CHARLOTTE HARBOR SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                    |                   |                |                |              |                 |             |                   |       |
|---------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|-------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| K-3 BASIC ESE       | 111 |                    |          |                    | 47                |                | 87             | 134          | 3               | 137         |                   | 137   |
| 4-8 BASIC ESE       | 112 |                    |          |                    | 65                |                | 121            | 186          | 4               | 190         |                   | 190   |
| 9-12 BASIC ESE      | 113 |                    |          |                    | 198               |                | 369            | 568          | 13              | 582         |                   | 582   |
| ESE 254             | 254 |                    |          |                    | 462               |                | 861            | 1324         | 32              | 1356        |                   | 1356  |
| ESE 255             | 255 |                    |          |                    | 20                |                | 38             | 59           | 1               | 60          |                   | 60    |
| ESE                 |     |                    |          |                    | 794               |                | 1477           | 2272         | 55              | 2327        |                   | 2327  |
| TOTAL FOR FEFP      |     |                    |          |                    | 794               |                | 1477           | 2272         | 55              | 2327        |                   | 2327  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |    |                            |
|----------------------------|----------------------------|----|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 30 | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION |    | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 24 | 8100 MAINTENANCE OF PLANT  |
|                            |                            |    | 8200 ADMIN. TECH. SERVICES |
|                            |                            |    | 6500 INSTR. TECH. SERVICES |

FUND- 6  
SCHL- 0051 LEMON BAY HIGH SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |       |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |
| 9-12 BASIC          | 103 |                    |          |                       | 1700                 |                   | 3164              | 4865            | 137                | 5002           |                      | 5002  |
| K-12 BASIC          |     |                    |          |                       | 1700                 |                   | 3164              | 4865            | 137                | 5002           |                      | 5002  |
| ESOL                | 130 |                    |          |                       | 5                    |                   | 10                | 16              |                    | 16             |                      | 16    |
| ESOL                |     |                    |          |                       | 5                    |                   | 10                | 16              |                    | 16             |                      | 16    |
| 9-12 BASIC ESE      | 113 |                    |          |                       | 307                  |                   | 572               | 880             | 27                 | 907            |                      | 907   |
| ESE 255             | 255 |                    |          |                       | 33                   |                   | 61                | 94              | 1                  | 95             |                      | 95    |
| ESE                 |     |                    |          |                       | 340                  |                   | 634               | 974             | 28                 | 1003           |                      | 1003  |
| 6-12 VOCATIONAL     | 300 |                    |          |                       | 188                  |                   | 351               | 540             | 14                 | 555            |                      | 555   |
| 7-12 JOB PREP       |     |                    |          |                       | 188                  |                   | 351               | 540             | 14                 | 555            |                      | 555   |
| TOTAL FOR FEFP      |     |                    |          |                       | 2236                 |                   | 4160              | 6396            | 181                | 6578           |                      | 6578  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |    |                            |
|----------------------------|----------------------------|----|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 86 | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION |    | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 95 | 8100 MAINTENANCE OF PLANT  |
|                            |                            |    | 8200 ADMIN. TECH. SERVICES |
|                            |                            |    | 6500 INSTR. TECH. SERVICES |

FUND- 6

SCHL- 0062 BAKER ELEMENTARY

| ----- PROGRAM ----- |     |          |          | ----- DIRECT ----- |                   |                |                |              |                 |             |                   |       |
|---------------------|-----|----------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|-------|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| K-3 BASIC ESE       | 111 |          |          |                    | 130               |                | 242            | 372          | 8               | 380         |                   | 380   |
| ESE                 |     |          |          |                    | 130               |                | 242            | 372          | 8               | 380         |                   | 380   |
| TOTAL FOR FEFP      |     |          |          |                    | 130               |                | 242            | 372          | 8               | 380         |                   | 380   |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |   |                            |
|----------------------------|----------------------------|---|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 5 | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION |   | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 3 | 8100 MAINTENANCE OF PLANT  |
|                            |                            |   | 8200 ADMIN. TECH. SERVICES |
|                            |                            |   | 6500 INSTR. TECH. SERVICES |

FUND- 6

SCHL- 0081 EAST ELEMENTARY

| ----- PROGRAM ----- |     |          |          | ----- DIRECT -----    |                      |                   |                   |                 |                    |                |                      |       |
|---------------------|-----|----------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |
| K-3 BASIC           | 101 |          |          |                       | 732                  |                   | 1362              | 2094            | 50                 | 2145           |                      | 2145  |
| 4-8 BASIC           | 102 |          |          |                       | 317                  |                   | 589               | 906             | 21                 | 928            |                      | 928   |
| K-12 BASIC          |     |          |          |                       | 1049                 |                   | 1952              | 3001            | 72                 | 3073           |                      | 3073  |
| ESOL                | 130 |          |          |                       | 23                   |                   | 43                | 67              | 1                  | 69             |                      | 69    |
| ESOL                |     |          |          |                       | 23                   |                   | 43                | 67              | 1                  | 69             |                      | 69    |
| K-3 BASIC ESE       | 111 |          |          |                       | 264                  |                   | 491               | 756             | 18                 | 774            |                      | 774   |
| 4-8 BASIC ESE       | 112 |          |          |                       | 123                  |                   | 229               | 353             | 8                  | 361            |                      | 361   |
| ESE 255             | 255 |          |          |                       | 3                    |                   | 5                 | 8               |                    | 8              |                      | 8     |
| ESE                 |     |          |          |                       | 390                  |                   | 727               | 1118            | 26                 | 1144           |                      | 1144  |
| TOTAL FOR FEFP      |     |          |          |                       | 1463                 |                   | 2723              | 4187            | 100                | 4287           |                      | 4287  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |                              |
|----------------------------|----------------------------|------------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 56 7700 CENTRAL SERVICES     |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT      |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 43 8100 MAINTENANCE OF PLANT |
|                            |                            | 8200 ADMIN. TECH. SERVICES   |
|                            |                            | 6500 INSTR. TECH. SERVICES   |

FUND- 6

SCHL- 0111 NEIL ARMSTRONG

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |       |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |
| K-3 BASIC           | 101 |                    |          |                       | 799                  |                   | 1488              | 2288            | 63                 | 2352           |                      | 2352  |
| 4-8 BASIC           | 102 |                    |          |                       | 336                  |                   | 626               | 963             | 25                 | 988            |                      | 988   |
| K-12 BASIC          |     |                    |          |                       | 1136                 |                   | 2115              | 3251            | 89                 | 3340           |                      | 3340  |
| ESOL                | 130 |                    |          |                       | 36                   |                   | 68                | 104             | 2                  | 107            |                      | 107   |
| ESOL                |     |                    |          |                       | 36                   |                   | 68                | 104             | 2                  | 107            |                      | 107   |
| K-3 BASIC ESE       | 111 |                    |          |                       | 323                  |                   | 602               | 926             | 23                 | 949            |                      | 949   |
| 4-8 BASIC ESE       | 112 |                    |          |                       | 196                  |                   | 365               | 561             | 13                 | 575            |                      | 575   |
| ESE 254             | 254 |                    |          |                       | 90                   |                   | 169               | 260             | 6                  | 267            |                      | 267   |
| ESE 255             | 255 |                    |          |                       | 14                   |                   | 26                | 40              |                    | 40             |                      | 40    |
| ESE                 |     |                    |          |                       | 625                  |                   | 1163              | 1788            | 44                 | 1833           |                      | 1833  |
| TOTAL FOR FEFP      |     |                    |          |                       | 1798                 |                   | 3346              | 5145            | 136                | 5281           |                      | 5281  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |                              |
|----------------------------|----------------------------|------------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 69 7700 CENTRAL SERVICES     |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT      |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 66 8100 MAINTENANCE OF PLANT |
|                            |                            | 8200 ADMIN. TECH. SERVICES   |
|                            |                            | 6500 INSTR. TECH. SERVICES   |

FUND- 6

SCHL- 0121 PUNTA GORDA MIDDLE SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 | SCHOOL   | SCHOOL | DISTRICT |       |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|----------|--------|----------|-------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | INDIRECT | COST   | INDIRECT | TOTAL |
| 4-8 BASIC           | 102 |                    |          |                       | 1616                 |                   | 3007              | 4623            | 143      | 4766   |          | 4766  |
| K-12 BASIC          |     |                    |          |                       | 1616                 |                   | 3007              | 4623            | 143      | 4766   |          | 4766  |
| ESOL                | 130 |                    |          |                       | 9                    |                   | 18                | 28              |          | 28     |          | 28    |
| ESOL                |     |                    |          |                       | 9                    |                   | 18                | 28              |          | 28     |          | 28    |
| 4-8 BASIC ESE       | 112 |                    |          |                       | 468                  |                   | 872               | 1341            | 39       | 1380   |          | 1380  |
| ESE 255             | 255 |                    |          |                       | 23                   |                   | 43                | 66              |          | 67     |          | 67    |
| ESE                 |     |                    |          |                       | 492                  |                   | 915               | 1407            | 40       | 1447   |          | 1447  |
| TOTAL FOR FEFP      |     |                    |          |                       | 2118                 |                   | 3941              | 6059            | 184      | 6243   |          | 6243  |
| FOOD SERVICE        |     |                    |          |                       |                      |                   |                   |                 |          |        |          |       |
| TRANSPORTATION      |     |                    |          |                       |                      |                   |                   |                 |          |        |          |       |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |     |                            |
|----------------------------|----------------------------|-----|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 81  | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION |     | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 102 | 8100 MAINTENANCE OF PLANT  |
|                            |                            |     | 8200 ADMIN. TECH. SERVICES |
|                            |                            |     | 6500 INSTR. TECH. SERVICES |

FUND- 6

SCHL- 0131 PORT CHARLOTT MIDDLE SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |       |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |
| 4-8 BASIC           | 102 |                    |          |                       | 1077                 |                   | 2004              | 3081            | 98                 | 3179           |                      | 3179  |
| K-12 BASIC          |     |                    |          |                       | 1077                 |                   | 2004              | 3081            | 98                 | 3179           |                      | 3179  |
| ESOL                | 130 |                    |          |                       | 23                   |                   | 43                | 67              | 1                  | 68             |                      | 68    |
| ESOL                |     |                    |          |                       | 23                   |                   | 43                | 67              | 1                  | 68             |                      | 68    |
| 4-8 BASIC ESE       | 112 |                    |          |                       | 434                  |                   | 808               | 1242            | 36                 | 1278           |                      | 1278  |
| ESE 254             | 254 |                    |          |                       | 17                   |                   | 33                | 51              | 1                  | 52             |                      | 52    |
| ESE 255             | 255 |                    |          |                       | 7                    |                   | 13                | 20              |                    | 20             |                      | 20    |
| ESE                 |     |                    |          |                       | 459                  |                   | 855               | 1314            | 37                 | 1352           |                      | 1352  |
| TOTAL FOR FEFP      |     |                    |          |                       | 1560                 |                   | 2903              | 4463            | 137                | 4600           |                      | 4600  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |                              |
|----------------------------|----------------------------|------------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 60 7700 CENTRAL SERVICES     |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT      |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 77 8100 MAINTENANCE OF PLANT |
|                            |                            | 8200 ADMIN. TECH. SERVICES   |
|                            |                            | 6500 INSTR. TECH. SERVICES   |

FUND- 6

SCHL- 0141 MEADOW PARK ELEMENTARY

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |       |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |
| K-3 BASIC           | 101 |                    |          |                       | 750                  |                   | 1397              | 2148            | 51                 | 2199           |                      | 2199  |
| 4-8 BASIC           | 102 |                    |          |                       | 328                  |                   | 612               | 940             | 22                 | 963            |                      | 963   |
| K-12 BASIC          |     |                    |          |                       | 1079                 |                   | 2009              | 3089            | 74                 | 3163           |                      | 3163  |
| ESOL                | 130 |                    |          |                       | 13                   |                   | 24                | 37              |                    | 38             |                      | 38    |
| ESOL                |     |                    |          |                       | 13                   |                   | 24                | 37              |                    | 38             |                      | 38    |
| K-3 BASIC ESE       | 111 |                    |          |                       | 320                  |                   | 595               | 915             | 21                 | 937            |                      | 937   |
| 4-8 BASIC ESE       | 112 |                    |          |                       | 192                  |                   | 358               | 551             | 13                 | 565            |                      | 565   |
| ESE 254             | 254 |                    |          |                       | 22                   |                   | 42                | 65              | 1                  | 66             |                      | 66    |
| ESE 255             | 255 |                    |          |                       | 11                   |                   | 21                | 32              |                    | 33             |                      | 33    |
| ESE                 |     |                    |          |                       | 547                  |                   | 1018              | 1565            | 37                 | 1603           |                      | 1603  |
| TOTAL FOR FEFP      |     |                    |          |                       | 1640                 |                   | 3052              | 4692            | 112                | 4804           |                      | 4804  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

6100 PUPIL PERSONNEL  
6200 INSTRUCTIONAL MEDIA  
6300 INSTR & CURR DEVLPMNT

6400 INSTR STAFF TRAINING  
7300 SCHOOL ADMINISTRATION  
7400 FACILITIES ACQ-CONSTR

63 7700 CENTRAL SERVICES  
7900 OPERATION OF PLANT  
48 8100 MAINTENANCE OF PLANT  
8200 ADMIN. TECH. SERVICES  
6500 INSTR. TECH. SERVICES

FUND- 6

SCHL- 0151 PORT CHARLOTTE HIGH SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 | SCHOOL   | SCHOOL | DISTRICT |       |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|----------|--------|----------|-------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | INDIRECT | COST   | INDIRECT | TOTAL |
| 9-12 BASIC          | 103 |                    |          |                       | 2370                 |                   | 4411              | 6782            | 184      | 6966   |          | 6966  |
| K-12 BASIC          |     |                    |          |                       | 2370                 |                   | 4411              | 6782            | 184      | 6966   |          | 6966  |
| ESOL                | 130 |                    |          |                       | 44                   |                   | 83                | 128             | 3        | 131    |          | 131   |
| ESOL                |     |                    |          |                       | 44                   |                   | 83                | 128             | 3        | 131    |          | 131   |
| 9-12 BASIC ESE      | 113 |                    |          |                       | 633                  |                   | 1178              | 1812            | 48       | 1860   |          | 1860  |
| ESE 254             | 254 |                    |          |                       | 3                    |                   | 6                 | 10              |          | 10     |          | 10    |
| ESE 255             | 255 |                    |          |                       | 108                  |                   | 201               | 309             | 4        | 313    |          | 313   |
| ESE                 |     |                    |          |                       | 745                  |                   | 1386              | 2132            | 52       | 2185   |          | 2185  |
| 6-12 VOCATIONAL     | 300 |                    |          |                       | 197                  |                   | 367               | 564             | 17       | 582    |          | 582   |
| 7-12 JOB PREP       |     |                    |          |                       | 197                  |                   | 367               | 564             | 17       | 582    |          | 582   |
| TOTAL FOR FEFP      |     |                    |          |                       | 3358                 |                   | 6249              | 9608            | 258      | 9866   |          | 9866  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |     |                            |
|----------------------------|----------------------------|-----|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 129 | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION |     | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 128 | 8100 MAINTENANCE OF PLANT  |
|                            |                            |     | 8200 ADMIN. TECH. SERVICES |
|                            |                            |     | 6500 INSTR. TECH. SERVICES |

FUND- 6

SCHL- 0161 CHARLOTTE VOCATIONAL TECHNICAL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                    |                   |                |                |              |                 |             |                   |       |
|---------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|-------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| K-3 BASIC           | 101 |                    |          |                    | 106               |                | 197            | 303          | 4               | 308         |                   | 308   |
| 4-8 BASIC           | 102 |                    |          |                    | 112               |                | 209            | 322          | 7               | 329         |                   | 329   |
| 9-12 BASIC          | 103 |                    |          |                    | 440               |                | 820            | 1261         | 32              | 1293        |                   | 1293  |
| K-12 BASIC          |     |                    |          |                    | 659               |                | 1227           | 1886         | 44              | 1931        |                   | 1931  |
| ESOL                | 130 |                    |          |                    | 6                 |                | 12             | 19           |                 | 19          |                   | 19    |
| ESOL                |     |                    |          |                    | 6                 |                | 12             | 19           |                 | 19          |                   | 19    |
| 4-8 BASIC ESE       | 112 |                    |          |                    | 34                |                | 63             | 98           | 2               | 100         |                   | 100   |
| 9-12 BASIC ESE      | 113 |                    |          |                    | 203               |                | 378            | 581          | 14              | 596         |                   | 596   |
| ESE 254             | 254 |                    |          |                    | 1                 |                | 2              | 3            |                 | 3           |                   | 3     |
| ESE 255             | 255 |                    |          |                    | 11                |                | 20             | 31           |                 | 32          |                   | 32    |
| ESE                 |     |                    |          |                    | 250               |                | 465            | 715          | 17              | 733         |                   | 733   |
| 6-12 VOCATIONAL     | 300 |                    |          |                    | 290               |                | 540            | 830          | 23              | 853         |                   | 853   |
| 7-12 JOB PREP       |     |                    |          |                    | 290               |                | 540            | 830          | 23              | 853         |                   | 853   |
| TOTAL FOR FEFP      |     |                    |          |                    | 1206              |                | 2245           | 3451         | 85              | 3537        |                   | 3537  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |                              |
|----------------------------|----------------------------|------------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 46 7700 CENTRAL SERVICES     |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT      |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 39 8100 MAINTENANCE OF PLANT |
|                            |                            | 8200 ADMIN. TECH. SERVICES   |
|                            |                            | 6500 INSTR. TECH. SERVICES   |

FUND- 6

SCHL- 0181 L.A. AINGER MIDDLE SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 | SCHOOL   | SCHOOL | DISTRICT | TOTAL |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|----------|--------|----------|-------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | INDIRECT | COST   | INDIRECT | TOTAL |
| 4-8 BASIC           | 102 |                    |          |                       | 1307                 |                   | 2432              | 3740            | 92       | 3832   |          | 3832  |
| K-12 BASIC          |     |                    |          |                       | 1307                 |                   | 2432              | 3740            | 92       | 3832   |          | 3832  |
| ESOL                | 130 |                    |          |                       | 10                   |                   | 20                | 31              |          | 32     |          | 32    |
| ESOL                |     |                    |          |                       | 10                   |                   | 20                | 31              |          | 32     |          | 32    |
| 4-8 BASIC ESE       | 112 |                    |          |                       | 379                  |                   | 705               | 1084            | 27       | 1111   |          | 1111  |
| ESE 255             | 255 |                    |          |                       | 21                   |                   | 40                | 61              |          | 62     |          | 62    |
| ESE                 |     |                    |          |                       | 400                  |                   | 745               | 1145            | 28       | 1174   |          | 1174  |
| TOTAL FOR FEFP      |     |                    |          |                       | 1718                 |                   | 3198              | 4917            | 121      | 5039   |          | 5039  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |                              |
|----------------------------|----------------------------|------------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 66 7700 CENTRAL SERVICES     |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT      |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 55 8100 MAINTENANCE OF PLANT |
|                            |                            | 8200 ADMIN. TECH. SERVICES   |
|                            |                            | 6500 INSTR. TECH. SERVICES   |

FUND- 6

SCHL- 0191 VINELAND ELEMENTARY SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |       |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |
| K-3 BASIC           | 101 |                    |          |                       | 615                  |                   | 1145              | 1760            | 43                 | 1804           |                      | 1804  |
| 4-8 BASIC           | 102 |                    |          |                       | 333                  |                   | 620               | 954             | 23                 | 978            |                      | 978   |
| K-12 BASIC          |     |                    |          |                       | 949                  |                   | 1766              | 2715            | 67                 | 2782           |                      | 2782  |
| ESOL                | 130 |                    |          |                       | 24                   |                   | 45                | 69              | 1                  | 71             |                      | 71    |
| ESOL                |     |                    |          |                       | 24                   |                   | 45                | 69              | 1                  | 71             |                      | 71    |
| K-3 BASIC ESE       | 111 |                    |          |                       | 251                  |                   | 468               | 719             | 15                 | 734            |                      | 734   |
| 4-8 BASIC ESE       | 112 |                    |          |                       | 131                  |                   | 244               | 375             | 8                  | 384            |                      | 384   |
| ESE 254             | 254 |                    |          |                       | 8                    |                   | 15                | 24              |                    | 25             |                      | 25    |
| ESE 255             | 255 |                    |          |                       | 4                    |                   | 7                 | 11              |                    | 11             |                      | 11    |
| ESE                 |     |                    |          |                       | 395                  |                   | 735               | 1131            | 24                 | 1155           |                      | 1155  |
| TOTAL FOR FEFP      |     |                    |          |                       | 1368                 |                   | 2546              | 3915            | 93                 | 4009           |                      | 4009  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |                              |
|----------------------------|----------------------------|------------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 52 7700 CENTRAL SERVICES     |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT      |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 40 8100 MAINTENANCE OF PLANT |
|                            |                            | 8200 ADMIN. TECH. SERVICES   |
|                            |                            | 6500 INSTR. TECH. SERVICES   |

FUND- 6

SCHL- 0201 LIBERTY ELEMENTARY

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 | SCHOOL   | SCHOOL | DISTRICT |       |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|----------|--------|----------|-------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | INDIRECT | COST   | INDIRECT | TOTAL |
| K-3 BASIC           | 101 |                    |          |                       | 716                  |                   | 1332              | 2048            | 50       | 2098   |          | 2098  |
| 4-8 BASIC           | 102 |                    |          |                       | 357                  |                   | 665               | 1022            | 25       | 1048   |          | 1048  |
| K-12 BASIC          |     |                    |          |                       | 1073                 |                   | 1998              | 3071            | 75       | 3147   |          | 3147  |
| ESOL                | 130 |                    |          |                       | 17                   |                   | 32                | 49              | 1        | 50     |          | 50    |
| ESOL                |     |                    |          |                       | 17                   |                   | 32                | 49              | 1        | 50     |          | 50    |
| K-3 BASIC ESE       | 111 |                    |          |                       | 296                  |                   | 551               | 848             | 19       | 867    |          | 867   |
| 4-8 BASIC ESE       | 112 |                    |          |                       | 141                  |                   | 263               | 404             | 9        | 413    |          | 413   |
| ESE 254             | 254 |                    |          |                       | 7                    |                   | 13                | 20              |          | 20     |          | 20    |
| ESE 255             | 255 |                    |          |                       | 3                    |                   | 6                 | 10              |          | 10     |          | 10    |
| ESE                 |     |                    |          |                       | 448                  |                   | 835               | 1283            | 29       | 1313   |          | 1313  |
| TOTAL FOR FEPP      |     |                    |          |                       | 1539                 |                   | 2865              | 4404            | 105      | 4510   |          | 4510  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |                              |
|----------------------------|----------------------------|------------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 59 7700 CENTRAL SERVICES     |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT      |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 46 8100 MAINTENANCE OF PLANT |
|                            |                            | 8200 ADMIN. TECH. SERVICES   |
|                            |                            | 6500 INSTR. TECH. SERVICES   |

FUND- 6

SCHL- 0211 MURDOCK MIDDLE SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |       |  |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|--|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |  |
| 4-8 BASIC           | 102 |                    |          |                       | 1156                 |                   | 2151              | 3307            | 83                 | 3391           |                      | 3391  |  |
| K-12 BASIC          |     |                    |          |                       | 1156                 |                   | 2151              | 3307            | 83                 | 3391           |                      | 3391  |  |
| ESOL                | 130 |                    |          |                       | 14                   |                   | 27                | 42              | 1                  | 43             |                      | 43    |  |
| ESOL                |     |                    |          |                       | 14                   |                   | 27                | 42              | 1                  | 43             |                      | 43    |  |
| 4-8 BASIC ESE       | 112 |                    |          |                       | 315                  |                   | 587               | 902             | 23                 | 926            |                      | 926   |  |
| ESE 255             | 255 |                    |          |                       | 11                   |                   | 22                | 34              |                    | 34             |                      | 34    |  |
| ESE                 |     |                    |          |                       | 327                  |                   | 609               | 937             | 23                 | 960            |                      | 960   |  |
| TOTAL FOR FEFP      |     |                    |          |                       | 1498                 |                   | 2788              | 4287            | 108                | 4395           |                      | 4395  |  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |                              |
|----------------------------|----------------------------|------------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 57 7700 CENTRAL SERVICES     |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT      |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 50 8100 MAINTENANCE OF PLANT |
|                            |                            | 8200 ADMIN. TECH. SERVICES   |
|                            |                            | 6500 INSTR. TECH. SERVICES   |

FUND- 6

SCHL- 0231 MYAKKA RIVER ELEMENTARY

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |       |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |
| K-3 BASIC           | 101 |                    |          |                       | 721                  |                   | 1343              | 2065            | 50                 | 2116           |                      | 2116  |
| 4-8 BASIC           | 102 |                    |          |                       | 295                  |                   | 550               | 845             | 21                 | 866            |                      | 866   |
| K-12 BASIC          |     |                    |          |                       | 1017                 |                   | 1893              | 2910            | 72                 | 2982           |                      | 2982  |
| ESOL                | 130 |                    |          |                       | 33                   |                   | 62                | 96              | 2                  | 98             |                      | 98    |
| ESOL                |     |                    |          |                       | 33                   |                   | 62                | 96              | 2                  | 98             |                      | 98    |
| K-3 BASIC ESE       | 111 |                    |          |                       | 200                  |                   | 373               | 574             | 13                 | 587            |                      | 587   |
| 4-8 BASIC ESE       | 112 |                    |          |                       | 78                   |                   | 146               | 225             | 5                  | 231            |                      | 231   |
| ESE 255             | 255 |                    |          |                       | 1                    |                   | 2                 | 3               |                    | 3              |                      | 3     |
| ESE                 |     |                    |          |                       | 281                  |                   | 523               | 804             | 18                 | 822            |                      | 822   |
| TOTAL FOR FEFF      |     |                    |          |                       | 1332                 |                   | 2478              | 3811            | 93                 | 3904           |                      | 3904  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |                              |
|----------------------------|----------------------------|------------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 51 7700 CENTRAL SERVICES     |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT      |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 41 8100 MAINTENANCE OF PLANT |
|                            |                            | 8200 ADMIN. TECH. SERVICES   |
|                            |                            | 6500 INSTR. TECH. SERVICES   |

FUND- 6

SCHL- 0251 DEEP CREEK ELEMENTARY

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |       |  |  |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|--|--|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |  |  |
| K-3 BASIC           | 101 |                    |          |                       | 899                  |                   | 1672              | 2571            | 61                 | 2633           |                      | 2633  |  |  |
| 4-8 BASIC           | 102 |                    |          |                       | 500                  |                   | 930               | 1430            | 36                 | 1466           |                      | 1466  |  |  |
| K-12 BASIC          |     |                    |          |                       | 1399                 |                   | 2603              | 4002            | 97                 | 4100           |                      | 4100  |  |  |
| ESOL                | 130 |                    |          |                       | 22                   |                   | 41                | 63              | 1                  | 64             |                      | 64    |  |  |
| ESOL                |     |                    |          |                       | 22                   |                   | 41                | 63              | 1                  | 64             |                      | 64    |  |  |
| K-3 BASIC ESE       | 111 |                    |          |                       | 192                  |                   | 358               | 551             | 12                 | 563            |                      | 563   |  |  |
| 4-8 BASIC ESE       | 112 |                    |          |                       | 101                  |                   | 188               | 289             | 6                  | 296            |                      | 296   |  |  |
| ESE                 |     |                    |          |                       | 294                  |                   | 547               | 841             | 19                 | 860            |                      | 860   |  |  |
| TOTAL FOR FEFP      |     |                    |          |                       | 1715                 |                   | 3191              | 4906            | 118                | 5025           |                      | 5025  |  |  |
| FOOD SERVICE        |     |                    |          |                       |                      |                   |                   |                 |                    |                |                      |       |  |  |
| TRANSPORTATION      |     |                    |          |                       |                      |                   |                   |                 |                    |                |                      |       |  |  |

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |                              |
|----------------------------|----------------------------|------------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 66 7700 CENTRAL SERVICES     |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT      |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 52 8100 MAINTENANCE OF PLANT |
|                            |                            | 8200 ADMIN. TECH. SERVICES   |
|                            |                            | 6500 INSTR. TECH. SERVICES   |

FUND- 6

SCHL- 0301 KINGSWAY ELEMENTARY SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                    |                   |                |                |              |                 |             |                   |       |
|---------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|-------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |
| K-3 BASIC           | 101 |                    |          |                    | 738               |                | 1374           | 2113         | 52              | 2166        |                   | 2166  |
| 4-8 BASIC           | 102 |                    |          |                    | 307               |                | 572            | 879          | 21              | 901         |                   | 901   |
| K-12 BASIC          |     |                    |          |                    | 1046              |                | 1947           | 2993         | 73              | 3067        |                   | 3067  |
| ESOL                | 130 |                    |          |                    | 12                |                | 22             | 34           |                 | 35          |                   | 35    |
| ESOL                |     |                    |          |                    | 12                |                | 22             | 34           |                 | 35          |                   | 35    |
| K-3 BASIC ESE       | 111 |                    |          |                    | 186               |                | 346            | 532          | 13              | 545         |                   | 545   |
| 4-8 BASIC ESE       | 112 |                    |          |                    | 97                |                | 181            | 279          | 7               | 286         |                   | 286   |
| ESE 254             | 254 |                    |          |                    | 129               |                | 241            | 370          | 9               | 379         |                   | 379   |
| ESE 255             | 255 |                    |          |                    |                   |                |                | 1            |                 | 1           |                   | 1     |
| ESE                 |     |                    |          |                    | 413               |                | 770            | 1183         | 29              | 1213        |                   | 1213  |
| TOTAL FOR FEFP      |     |                    |          |                    | 1472              |                | 2739           | 4211         | 104             | 4316        |                   | 4316  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |                              |
|----------------------------|----------------------------|------------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 56 7700 CENTRAL SERVICES     |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT      |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 47 8100 MAINTENANCE OF PLANT |
|                            |                            | 8200 ADMIN. TECH. SERVICES   |
|                            |                            | 6500 INSTR. TECH. SERVICES   |

SCHL- 0000 CHARLOTTE COUNTY PUBLIC SCHOOL

| RECONCILIATION TO ANNUAL FINANCIAL REPORT |       |                 |                   |              |                  |                 |                |           |                       |
|---|-------|-----------------|-------------------|--------------|------------------|-----------------|----------------|-----------|-----------------------|
| RECREAT & ENRICHMNT                       | OTHER | NON-PGM CAPITAL | COMMUNITY SERVICE | DEBT SERVICE | FEDERAL INDIRECT | CHARTER SCHOOLS | TOTAL REPORTED | AFR TOTAL | ROUNDING / DIFFERENCE |
|   |       |                 |                   |              | 12522            | 48812           | 442525         | 442527    | 2                     |

FUND- 8

SCHL- 0021 SALLIE JONES ELEM

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |       |  |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|--|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |  |
| K-3 BASIC           | 101 |                    | 615      | 868                   |                      |                   | 20                | 1505            | 7424               | 8929           | 117                  | 9046  |  |
| 4-8 BASIC           | 102 |                    | 260      | 367                   |                      |                   | 8                 | 637             | 3142               | 3779           | 49                   | 3828  |  |
| K-12 BASIC          |     |                    | 876      | 1236                  |                      |                   | 29                | 2142            | 10566              | 12708          | 166                  | 12875 |  |
| ESOL                | 130 |                    | 4        | 6                     |                      |                   |                   | 10              | 53                 | 64             |                      | 65    |  |
| ESOL                |     |                    | 4        | 6                     |                      |                   |                   | 10              | 53                 | 64             |                      | 65    |  |
| K-3 BASIC ESE       | 111 |                    | 165      | 234                   |                      |                   | 5                 | 405             | 1999               | 2405           | 31                   | 2436  |  |
| 4-8 BASIC ESE       | 112 |                    | 68       | 96                    |                      |                   | 2                 | 166             | 820                | 986            | 12                   | 999   |  |
| ESE 254             | 254 |                    | 2        | 2                     |                      |                   |                   | 4               | 24                 | 29             |                      | 29    |  |
| ESE 255             | 255 |                    | 1        | 1                     |                      |                   |                   | 2               | 13                 | 16             |                      | 16    |  |
| ESE                 |     |                    | 237      | 334                   |                      |                   | 7                 | 579             | 2858               | 3438           | 45                   | 3483  |  |
| TOTAL FOR FEFP      |     |                    | 1117     | 1577                  |                      |                   | 37                | 2732            | 13478              | 16211          | 212                  | 16423 |  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                                 |      |                            |
|----------------------------|---------------------------------|------|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING       | 3777 | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION      |      | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 9106 7400 FACILITIES ACQ-CONSTR |      | 8100 MAINTENANCE OF PLANT  |
|                            |                                 |      | 8200 ADMIN. TECH. SERVICES |
|                            |                                 |      | 6500 INSTR. TECH. SERVICES |
|                            |                                 |      | 594                        |

FUND- 8

SCHL- 0031 CHARLOTTE HIGH SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |          | SCHOOL | SCHOOL   | DISTRICT |  |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|----------|--------|----------|----------|--|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | INDIRECT | COST   | INDIRECT | TOTAL    |  |
| 9-12 BASIC          | 103 |                    | 1761     | 2485                  |                      |                   | 59                | 4306            | 21241    | 25547  | 335      | 25883    |  |
| K-12 BASIC          |     |                    | 1761     | 2485                  |                      |                   | 59                | 4306            | 21241    | 25547  | 335      | 25883    |  |
| ESOL                | 130 |                    | 31       | 43                    |                      |                   | 1                 | 75              | 374      | 450    | 5        | 456      |  |
| ESOL                |     |                    | 31       | 43                    |                      |                   | 1                 | 75              | 374      | 450    | 5        | 456      |  |
| 9-12 BASIC ESE      | 113 |                    | 518      | 732                   |                      |                   | 17                | 1268            | 6258     | 7526   | 98       | 7625     |  |
| ESE 254             | 254 |                    | 21       | 29                    |                      |                   |                   | 51              | 256      | 307    | 4        | 311      |  |
| ESE 255             | 255 |                    | 20       | 28                    |                      |                   |                   | 49              | 242      | 291    | 3        | 295      |  |
| ESE                 |     |                    | 560      | 790                   |                      |                   | 18                | 1369            | 6756     | 8126   | 106      | 8232     |  |
| 6-12 VOCATIONAL     | 300 |                    | 238      | 336                   |                      |                   | 7                 | 582             | 2872     | 3454   | 45       | 3499     |  |
| 7-12 JOB PREP       |     |                    | 238      | 336                   |                      |                   | 7                 | 582             | 2872     | 3454   | 45       | 3499     |  |
| TOTAL FOR FEFP      |     |                    | 2590     | 3656                  |                      |                   | 86                | 6334            | 31244    | 37578  | 493      | 38072    |  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |                            |                            |
|----------------------------|----------------------------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 8757                       | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION |                            | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 21108                      | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT  |
|                            |                            |                            | 8200 ADMIN. TECH. SERVICES |
|                            |                            |                            | 6500 INSTR. TECH. SERVICES |
|                            |                            |                            | 1378                       |

FUND- 8

SCHL- 0041 PEACE RIVER ELEMENTARY

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |          | SCHOOL | SCHOOL   | DISTRICT |  |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|----------|--------|----------|----------|--|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | INDIRECT | COST   | INDIRECT | TOTAL    |  |
| K-3 BASIC           | 101 |                    | 702      | 990                   |                      |                   | 23                | 1716            | 8468     | 10184  | 133      | 10318    |  |
| 4-8 BASIC           | 102 |                    | 258      | 364                   |                      |                   | 8                 | 631             | 3116     | 3748   | 49       | 3797     |  |
| K-12 BASIC          |     |                    | 960      | 1355                  |                      |                   | 32                | 2348            | 11584    | 13933  | 183      | 14116    |  |
| ESOL                | 130 |                    | 23       | 33                    |                      |                   |                   | 57              | 282      | 340    | 4        | 344      |  |
| ESOL                |     |                    | 23       | 33                    |                      |                   |                   | 57              | 282      | 340    | 4        | 344      |  |
| K-3 BASIC ESE       | 111 |                    | 247      | 348                   |                      |                   | 8                 | 603             | 2979     | 3583   | 47       | 3630     |  |
| 4-8 BASIC ESE       | 112 |                    | 127      | 179                   |                      |                   | 4                 | 310             | 1533     | 1844   | 24       | 1868     |  |
| ESE 254             | 254 |                    | 12       | 18                    |                      |                   |                   | 31              | 154      | 185    | 2        | 187      |  |
| ESE 255             | 255 |                    | 1        | 1                     |                      |                   |                   | 3               | 14       | 17     |          | 18       |  |
| ESE                 |     |                    | 388      | 547                   |                      |                   | 13                | 949             | 4681     | 5630   | 73       | 5704     |  |
| TOTAL FOR FEFP      |     |                    | 1372     | 1936                  |                      |                   | 46                | 3355            | 16549    | 19904  | 261      | 20165    |  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                                  |                            |
|----------------------------|----------------------------------|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING        | 4638 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION       | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 11180 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT  |
|                            |                                  | 8200 ADMIN. TECH. SERVICES |
|                            |                                  | 6500 INSTR. TECH. SERVICES |
|                            |                                  | 730                        |

FUND- 8

SCHL- 0051 LEMON BAY HIGH SCHOOL

| ----- PROGRAM ----- |     |          |          | ----- DIRECT -----    |                      |                   |                   |                 |                    |                |                      |       |  |
|---------------------|-----|----------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|--|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |  |
| 9-12 BASIC          | 103 |          | 1356     | 1914                  |                      |                   | 45                | 3316            | 16360              | 19677          | 258                  | 19935 |  |
| K-12 BASIC          |     |          | 1356     | 1914                  |                      |                   | 45                | 3316            | 16360              | 19677          | 258                  | 19935 |  |
| ESOL                | 130 |          | 4        | 6                     |                      |                   |                   | 10              | 54                 | 65             |                      | 65    |  |
| ESOL                |     |          | 4        | 6                     |                      |                   |                   | 10              | 54                 | 65             |                      | 65    |  |
| 9-12 BASIC ESE      | 113 |          | 245      | 346                   |                      |                   | 8                 | 600             | 2960               | 3560           | 46                   | 3606  |  |
| ESE 255             | 255 |          | 26       | 37                    |                      |                   |                   | 64              | 317                | 382            | 5                    | 387   |  |
| ESE                 |     |          | 271      | 383                   |                      |                   | 9                 | 664             | 3277               | 3942           | 51                   | 3994  |  |
| 6-12 VOCATIONAL     | 300 |          | 150      | 212                   |                      |                   | 5                 | 368             | 1816               | 2185           | 28                   | 2214  |  |
| 7-12 JOB PREP       |     |          | 150      | 212                   |                      |                   | 5                 | 368             | 1816               | 2185           | 28                   | 2214  |  |
| TOTAL FOR FEFP      |     |          | 1783     | 2517                  |                      |                   | 59                | 4360            | 21509              | 25869          | 339                  | 26209 |  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                                  |                            |
|----------------------------|----------------------------------|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING        | 6028 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION       | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 14531 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT  |
|                            |                                  | 8200 ADMIN. TECH. SERVICES |
|                            |                                  | 6500 INSTR. TECH. SERVICES |
|                            |                                  | 948                        |

FUND- 8

SCHL- 0062 BAKER ELEMENTARY

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |          | SCHOOL | SCHOOL   | DISTRICT | TOTAL |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|----------|--------|----------|----------|-------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | INDIRECT | COST   | INDIRECT |          |       |
| K-3 BASIC ESE       | 111 |                    | 103      | 146                   |                      |                   | 3                 | 253             | 1251     | 1504   | 19       | 1524     |       |
| ESE                 |     |                    | 103      | 146                   |                      |                   | 3                 | 253             | 1251     | 1504   | 19       | 1524     |       |
| TOTAL FOR FEFP      |     |                    | 103      | 146                   |                      |                   | 3                 | 253             | 1251     | 1504   | 19       | 1524     |       |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                                |     |                            |
|----------------------------|--------------------------------|-----|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING      | 350 | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION     |     | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 845 7400 FACILITIES ACQ-CONSTR |     | 8100 MAINTENANCE OF PLANT  |
|                            |                                |     | 8200 ADMIN. TECH. SERVICES |
|                            |                                |     | 6500 INSTR. TECH. SERVICES |
|                            |                                |     | 55                         |

FUND- 8

SCHL- 0081 EAST ELEMENTARY

| ----- PROGRAM ----- |     |          |          | ----- DIRECT -----    |                      |                   |                   |                 |                    |                |                      |       |  |
|---------------------|-----|----------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|--|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |  |
| K-3 BASIC           | 101 |          | 584      | 824                   |                      |                   | 19                | 1428            | 7044               | 8472           | 111                  | 8583  |  |
| 4-8 BASIC           | 102 |          | 252      | 356                   |                      |                   | 8                 | 618             | 3049               | 3667           | 48                   | 3715  |  |
| K-12 BASIC          |     |          | 836      | 1181                  |                      |                   | 28                | 2046            | 10093              | 12139          | 159                  | 12299 |  |
| ESOL                | 130 |          | 18       | 26                    |                      |                   |                   | 45              | 226                | 272            | 3                    | 276   |  |
| ESOL                |     |          | 18       | 26                    |                      |                   |                   | 45              | 226                | 272            | 3                    | 276   |  |
| K-3 BASIC ESE       | 111 |          | 210      | 297                   |                      |                   | 7                 | 515             | 2542               | 3058           | 40                   | 3098  |  |
| 4-8 BASIC ESE       | 112 |          | 98       | 139                   |                      |                   | 3                 | 240             | 1188               | 1429           | 18                   | 1447  |  |
| ESE 255             | 255 |          | 2        | 3                     |                      |                   |                   | 5               | 29                 | 35             |                      | 35    |  |
| ESE                 |     |          | 311      | 440                   |                      |                   | 10                | 762             | 3760               | 4522           | 59                   | 4582  |  |
| TOTAL FOR FEFP      |     |          | 1167     | 1647                  |                      |                   | 39                | 2854            | 14080              | 16935          | 222                  | 17157 |  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                                 |      |                            |
|----------------------------|---------------------------------|------|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING       | 3946 | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION      |      | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 9512 7400 FACILITIES ACQ-CONSTR |      | 8100 MAINTENANCE OF PLANT  |
|                            |                                 |      | 8200 ADMIN. TECH. SERVICES |
|                            |                                 |      | 6500 INSTR. TECH. SERVICES |
|                            |                                 |      | 621                        |

FUND- 8

SCHL- 0111 NEIL ARMSTRONG

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |       |  |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|--|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |  |
| K-3 BASIC           | 101 |                    | 638      | 900                   |                      |                   | 21                | 1560            | 7695               | 9255           | 121                  | 9377  |  |
| 4-8 BASIC           | 102 |                    | 268      | 378                   |                      |                   | 9                 | 656             | 3238               | 3894           | 51                   | 3945  |  |
| K-12 BASIC          |     |                    | 906      | 1279                  |                      |                   | 30                | 2216            | 10933              | 13150          | 172                  | 13322 |  |
| ESOL                | 130 |                    | 29       | 41                    |                      |                   |                   | 71              | 352                | 424            | 5                    | 430   |  |
| ESOL                |     |                    | 29       | 41                    |                      |                   |                   | 71              | 352                | 424            | 5                    | 430   |  |
| K-3 BASIC ESE       | 111 |                    | 258      | 364                   |                      |                   | 8                 | 631             | 3116               | 3748           | 49                   | 3797  |  |
| 4-8 BASIC ESE       | 112 |                    | 156      | 220                   |                      |                   | 5                 | 382             | 1888               | 2270           | 29                   | 2300  |  |
| ESE 254             | 254 |                    | 72       | 102                   |                      |                   | 2                 | 177             | 875                | 1052           | 13                   | 1066  |  |
| ESE 255             | 255 |                    | 11       | 15                    |                      |                   |                   | 27              | 135                | 162            | 2                    | 164   |  |
| ESE                 |     |                    | 498      | 703                   |                      |                   | 16                | 1219            | 6014               | 7234           | 95                   | 7329  |  |
| TOTAL FOR FEFP      |     |                    | 1434     | 2024                  |                      |                   | 48                | 3507            | 17301              | 20809          | 273                  | 21082 |  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |      |                            |
|----------------------------|----------------------------|------|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 4849 | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION |      | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR |      | 8100 MAINTENANCE OF PLANT  |
|                            |                            |      | 8200 ADMIN. TECH. SERVICES |
|                            |                            |      | 6500 INSTR. TECH. SERVICES |
|                            |                            |      | 763                        |

FUND- 8

SCHL- 0121 PUNTA GORDA MIDDLE SCHOOL

| PROGRAM<br>CATEGORY | NBR | SALARIES | BENEFITS | PURCHASED<br>SERVICES | DIRECT<br>MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |
|---------------------|-----|----------|----------|-----------------------|--------------------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|
| 4-8 BASIC           | 102 |          | 1289     | 1819                  |                                |                   | 43                | 3151            | 15545              | 18697          | 245                  | 18942 |
| K-12 BASIC          |     |          | 1289     | 1819                  |                                |                   | 43                | 3151            | 15545              | 18697          | 245                  | 18942 |
| ESOL                | 130 |          | 7        | 11                    |                                |                   |                   | 19              | 95                 | 114            | 1                    | 116   |
| ESOL                |     |          | 7        | 11                    |                                |                   |                   | 19              | 95                 | 114            | 1                    | 116   |
| 4-8 BASIC ESE       | 112 |          | 373      | 527                   |                                |                   | 12                | 914             | 4510               | 5424           | 71                   | 5496  |
| ESE 255             | 255 |          | 18       | 26                    |                                |                   |                   | 45              | 223                | 268            | 3                    | 271   |
| ESE                 |     |          | 392      | 553                   |                                |                   | 13                | 959             | 4733               | 5693           | 74                   | 5767  |
| TOTAL FOR FEFP      |     |          | 1689     | 2384                  |                                |                   | 56                | 4130            | 20374              | 24504          | 321                  | 24826 |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |       |                            |      |                            |     |
|----------------------------|-------|----------------------------|------|----------------------------|-----|
| 6100 PUPIL PERSONNEL       |       | 6400 INSTR STAFF TRAINING  | 5710 | 7700 CENTRAL SERVICES      |     |
| 6200 INSTRUCTIONAL MEDIA   |       | 7300 SCHOOL ADMINISTRATION |      | 7900 OPERATION OF PLANT    |     |
| 6300 INSTR & CURR DEVLPMNT | 13764 | 7400 FACILITIES ACQ-CONSTR |      | 8100 MAINTENANCE OF PLANT  |     |
|                            |       |                            |      | 8200 ADMIN. TECH. SERVICES |     |
|                            |       |                            |      | 6500 INSTR. TECH. SERVICES | 898 |

FUND- 8

SCHL- 0131 PORT CHARLOTT MIDDLE SCHOOL

| ----- PROGRAM ----- |     |          |          | ----- DIRECT -----    |                      |                   |                   |                 |                    |                |                      |       |
|---------------------|-----|----------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |
| 4-8 BASIC           | 102 |          | 859      | 1212                  |                      |                   | 28                | 2100            | 10361              | 12462          | 163                  | 12625 |
| K-12 BASIC          |     |          | 859      | 1212                  |                      |                   | 28                | 2100            | 10361              | 12462          | 163                  | 12625 |
| ESOL                | 130 |          | 18       | 26                    |                      |                   |                   | 45              | 225                | 271            | 3                    | 275   |
| ESOL                |     |          | 18       | 26                    |                      |                   |                   | 45              | 225                | 271            | 3                    | 275   |
| 4-8 BASIC ESE       | 112 |          | 346      | 489                   |                      |                   | 11                | 847             | 4178               | 5026           | 66                   | 5092  |
| ESE 254             | 254 |          | 14       | 20                    |                      |                   |                   | 34              | 172                | 207            | 2                    | 210   |
| ESE                 |     |          | 360      | 509                   |                      |                   | 12                | 882             | 4351               | 5233           | 68                   | 5302  |
| TOTAL FOR FEFF      |     |          | 1238     | 1748                  |                      |                   | 41                | 3028            | 14938              | 17966          | 235                  | 18202 |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |       |                            |      |                            |     |
|----------------------------|-------|----------------------------|------|----------------------------|-----|
| 6100 PUPIL PERSONNEL       |       | 6400 INSTR STAFF TRAINING  | 4187 | 7700 CENTRAL SERVICES      |     |
| 6200 INSTRUCTIONAL MEDIA   |       | 7300 SCHOOL ADMINISTRATION |      | 7900 OPERATION OF PLANT    |     |
| 6300 INSTR & CURR DEVLPMNT | 10092 | 7400 FACILITIES ACQ-CONSTR |      | 8100 MAINTENANCE OF PLANT  |     |
|                            |       |                            |      | 8200 ADMIN. TECH. SERVICES |     |
|                            |       |                            |      | 6500 INSTR. TECH. SERVICES | 658 |

FUND- 8

SCHL- 0141 MEADOW PARK ELEMENTARY

| PROGRAM        | NBR | SALARIES | BENEFITS | PURCHASED<br>SERVICES | DIRECT<br>MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |
|----------------|-----|----------|----------|-----------------------|--------------------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|
| K-3 BASIC      | 101 |          | 598      | 845                   |                                |                   | 20                | 1464            | 7223               | 8688           | 114                  | 8802  |
| 4-8 BASIC      | 102 |          | 262      | 370                   |                                |                   | 8                 | 641             | 3164               | 3805           | 49                   | 3855  |
| K-12 BASIC     |     |          | 861      | 1215                  |                                |                   | 28                | 2105            | 10387              | 12493          | 164                  | 12657 |
| ESOL           | 130 |          | 10       | 14                    |                                |                   |                   | 25              | 125                | 150            | 1                    | 152   |
| ESOL           |     |          | 10       | 14                    |                                |                   |                   | 25              | 125                | 150            | 1                    | 152   |
| K-3 BASIC ESE  | 111 |          | 255      | 360                   |                                |                   | 8                 | 624             | 3079               | 3704           | 48                   | 3752  |
| 4-8 BASIC ESE  | 112 |          | 153      | 217                   |                                |                   | 5                 | 376             | 1855               | 2231           | 29                   | 2261  |
| ESE 254        | 254 |          | 18       | 25                    |                                |                   |                   | 44              | 219                | 263            | 3                    | 267   |
| ESE 255        | 255 |          | 9        | 12                    |                                |                   |                   | 22              | 110                | 133            | 1                    | 135   |
| ESE            |     |          | 436      | 616                   |                                |                   | 14                | 1067            | 5265               | 6333           | 83                   | 6416  |
| TOTAL FOR FEFP |     |          | 1308     | 1846                  |                                |                   | 43                | 3198            | 15778              | 18977          | 249                  | 19226 |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                                  |                            |
|----------------------------|----------------------------------|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING        | 4422 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION       | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 10660 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT  |
|                            |                                  | 8200 ADMIN. TECH. SERVICES |
|                            |                                  | 6500 INSTR. TECH. SERVICES |
|                            |                                  | 696                        |

FUND- 8

SCHL- 0151 PORT CHARLOTTE HIGH SCHOOL

| ----- PROGRAM ----- |     |          |          |                    | DIRECT            |                |                |              |                 |             |                   |       |  |
|---------------------|-----|----------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|-------|--|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |  |
| 9-12 BASIC          | 103 |          | 1891     | 2669               |                   |                | 63             | 4623         | 22807           | 27430       | 360               | 27791 |  |
| K-12 BASIC          |     |          | 1891     | 2669               |                   |                | 63             | 4623         | 22807           | 27430       | 360               | 27791 |  |
| ESOL                | 130 |          | 35       | 50                 |                   |                | 1              | 87           | 432             | 519         | 6                 | 526   |  |
| ESOL                |     |          | 35       | 50                 |                   |                | 1              | 87           | 432             | 519         | 6                 | 526   |  |
| 9-12 BASIC ESE      | 113 |          | 505      | 713                |                   |                | 16             | 1235         | 6093            | 7328        | 96                | 7425  |  |
| ESE 254             | 254 |          | 2        | 4                  |                   |                |                | 7            | 35              | 42          |                   | 42    |  |
| ESE 255             | 255 |          | 86       | 121                |                   |                | 2              | 211          | 1041            | 1252        | 16                | 1268  |  |
| ESE                 |     |          | 594      | 839                |                   |                | 19             | 1453         | 7169            | 8623        | 113               | 8736  |  |
| 6-12 VOCATIONAL     | 300 |          | 157      | 222                |                   |                | 5              | 385          | 1899            | 2284        | 30                | 2314  |  |
| 7-12 JOB PREP       |     |          | 157      | 222                |                   |                | 5              | 385          | 1899            | 2284        | 30                | 2314  |  |
| TOTAL FOR FEFP      |     |          | 2678     | 3781               |                   |                | 89             | 6549         | 32308           | 38858       | 510               | 39369 |  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                                  |                            |
|----------------------------|----------------------------------|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING        | 9055 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION       | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 21827 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT  |
|                            |                                  | 8200 ADMIN. TECH. SERVICES |
|                            |                                  | 6500 INSTR. TECH. SERVICES |
|                            |                                  | 1425                       |

FUND- 8

SCHL- 0161 CHARLOTTE VOCATIONAL TECHNICAL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                    |                   |                |                |              |                 |             |                   |       |  |
|---------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|-----------------|-------------|-------------------|-------|--|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | SCHOOL INDIRECT | SCHOOL COST | DISTRICT INDIRECT | TOTAL |  |
| K-3 BASIC           | 101 |                    | 84       | 119                |                   |                | 2              | 206          | 1019            | 1226        | 16                | 1242  |  |
| 4-8 BASIC           | 102 |                    | 89       | 126                |                   |                | 3              | 219          | 1083            | 1303        | 17                | 1320  |  |
| 9-12 BASIC          | 103 |                    | 351      | 496                |                   |                | 11             | 859          | 4241            | 5100        | 67                | 5167  |  |
| K-12 BASIC          |     |                    | 526      | 742                |                   |                | 17             | 1286         | 6344            | 7630        | 100               | 7731  |  |
| ESOL                | 130 |                    | 5        | 7                  |                   |                |                | 13           | 65              | 78          | 1                 | 79    |  |
| ESOL                |     |                    | 5        | 7                  |                   |                |                | 13           | 65              | 78          | 1                 | 79    |  |
| 4-8 BASIC ESE       | 112 |                    | 27       | 38                 |                   |                |                | 66           | 330             | 397         | 5                 | 402   |  |
| 9-12 BASIC ESE      | 113 |                    | 162      | 228                |                   |                | 5              | 396          | 1956            | 2352        | 30                | 2383  |  |
| ESE 254             | 254 |                    |          | 1                  |                   |                |                | 2            | 10              | 13          |                   | 13    |  |
| ESE 255             | 255 |                    | 8        | 12                 |                   |                |                | 21           | 107             | 129         | 1                 | 130   |  |
| ESE                 |     |                    | 199      | 281                |                   |                | 6              | 487          | 2405            | 2892        | 37                | 2930  |  |
| 6-12 VOCATIONAL     | 300 |                    | 231      | 326                |                   |                | 7              | 565          | 2791            | 3357        | 44                | 3401  |  |
| 7-12 JOB PREP       |     |                    | 231      | 326                |                   |                | 7              | 565          | 2791            | 3357        | 44                | 3401  |  |
| TOTAL FOR FEFP      |     |                    | 962      | 1358               |                   |                | 32             | 2353         | 11606           | 13959       | 183               | 14143 |  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                                 |      |                            |
|----------------------------|---------------------------------|------|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING       | 3253 | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION      |      | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 7841 7400 FACILITIES ACQ-CONSTR |      | 8100 MAINTENANCE OF PLANT  |
|                            |                                 |      | 8200 ADMIN. TECH. SERVICES |
|                            |                                 |      | 6500 INSTR. TECH. SERVICES |
|                            |                                 |      | 512                        |

FUND- 8

SCHL- 0181 L.A. AINGER MIDDLE SCHOOL

| PROGRAM        |     | DIRECT   |          |                       |                      |                   |                   |                 |          | SCHOOL | SCHOOL   | DISTRICT |  |
|----------------|-----|----------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|----------|--------|----------|----------|--|
| CATEGORY       | NBR | SALARIES | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | INDIRECT | COST   | INDIRECT | TOTAL    |  |
| 4-8 BASIC      | 102 |          | 1042     | 1471                  |                      |                   | 34                | 2549            | 12576    | 15126  | 198      | 15324    |  |
| K-12 BASIC     |     |          | 1042     | 1471                  |                      |                   | 34                | 2549            | 12576    | 15126  | 198      | 15324    |  |
| ESOL           | 130 |          | 8        | 12                    |                      |                   |                   | 21              | 105      | 126    | 1        | 128      |  |
| ESOL           |     |          | 8        | 12                    |                      |                   |                   | 21              | 105      | 126    | 1        | 128      |  |
| 4-8 BASIC ESE  | 112 |          | 302      | 426                   |                      |                   | 10                | 739             | 3646     | 4385   | 57       | 4442     |  |
| ESE 255        | 255 |          | 17       | 24                    |                      |                   |                   | 41              | 207      | 249    | 3        | 252      |  |
| ESE            |     |          | 319      | 450                   |                      |                   | 10                | 781             | 3853     | 4634   | 60       | 4695     |  |
| TOTAL FOR FEFP |     |          | 1371     | 1935                  |                      |                   | 45                | 3352            | 16535    | 19887  | 261      | 20148    |  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                                  |                            |
|----------------------------|----------------------------------|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING        | 4634 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION       | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 11171 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT  |
|                            |                                  | 8200 ADMIN. TECH. SERVICES |
|                            |                                  | 6500 INSTR. TECH. SERVICES |
|                            |                                  | 729                        |

FUND- 8

SCHL- 0191 VINELAND ELEMENTARY SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |          | SCHOOL | SCHOOL   | DISTRICT |  |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|----------|--------|----------|----------|--|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | INDIRECT | COST   | INDIRECT | TOTAL    |  |
| K-3 BASIC           | 101 |                    | 490      | 692                   |                      |                   | 16                | 1200            | 5921     | 7121   | 93       | 7215     |  |
| 4-8 BASIC           | 102 |                    | 266      | 375                   |                      |                   | 8                 | 650             | 3208     | 3859   | 50       | 3910     |  |
| K-12 BASIC          |     |                    | 757      | 1068                  |                      |                   | 25                | 1850            | 9130     | 10981  | 144      | 11125    |  |
| ESOL                | 130 |                    | 19       | 27                    |                      |                   |                   | 47              | 232      | 280    | 3        | 283      |  |
| ESOL                |     |                    | 19       | 27                    |                      |                   |                   | 47              | 232      | 280    | 3        | 283      |  |
| K-3 BASIC ESE       | 111 |                    | 200      | 283                   |                      |                   | 6                 | 490             | 2420     | 2910   | 38       | 2948     |  |
| 4-8 BASIC ESE       | 112 |                    | 104      | 147                   |                      |                   | 3                 | 255             | 1262     | 1517   | 19       | 1537     |  |
| ESE 254             | 254 |                    | 6        | 9                     |                      |                   |                   | 16              | 82       | 99     | 1        | 100      |  |
| ESE 255             | 255 |                    | 3        | 4                     |                      |                   |                   | 7               | 38       | 46     |          | 47       |  |
| ESE                 |     |                    | 315      | 445                   |                      |                   | 10                | 771             | 3803     | 4574   | 60       | 4634     |  |
| TOTAL FOR FEFP      |     |                    | 1091     | 1540                  |                      |                   | 36                | 2669            | 13166    | 15836  | 208      | 16044    |  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                                 |                            |
|----------------------------|---------------------------------|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING       | 3690 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION      | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 8895 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT  |
|                            |                                 | 8200 ADMIN. TECH. SERVICES |
|                            |                                 | 6500 INSTR. TECH. SERVICES |
|                            |                                 | 580                        |

FUND- 8

SCHL- 0201 LIBERTY ELEMENTARY

| ----- PROGRAM ----- |     |          |          | ----- DIRECT -----    |                      |                   |                   |                 |                    |                |                      |       |  |
|---------------------|-----|----------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|--|
| CATEGORY            | NBR | SALARIES | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |  |
| K-3 BASIC           | 101 |          | 571      | 806                   |                      |                   | 19                | 1396            | 6889               | 8286           | 108                  | 8394  |  |
| 4-8 BASIC           | 102 |          | 285      | 402                   |                      |                   | 9                 | 697             | 3439               | 4137           | 54                   | 4191  |  |
| K-12 BASIC          |     |          | 856      | 1208                  |                      |                   | 28                | 2093            | 10329              | 12423          | 163                  | 12586 |  |
| ESOL                | 130 |          | 13       | 19                    |                      |                   |                   | 33              | 165                | 199            | 2                    | 201   |  |
| ESOL                |     |          | 13       | 19                    |                      |                   |                   | 33              | 165                | 199            | 2                    | 201   |  |
| K-3 BASIC ESE       | 111 |          | 236      | 333                   |                      |                   | 7                 | 578             | 2853               | 3431           | 45                   | 3476  |  |
| 4-8 BASIC ESE       | 112 |          | 112      | 159                   |                      |                   | 3                 | 275             | 1359               | 1635           | 21                   | 1657  |  |
| ESE 254             | 254 |          | 5        | 7                     |                      |                   |                   | 13              | 67                 | 81             | 1                    | 82    |  |
| ESE 255             | 255 |          | 2        | 4                     |                      |                   |                   | 7               | 35                 | 42             |                      | 43    |  |
| ESE                 |     |          | 357      | 505                   |                      |                   | 12                | 875             | 4316               | 5191           | 68                   | 5259  |  |
| TOTAL FOR FEFF      |     |          | 1228     | 1733                  |                      |                   | 41                | 3002            | 14811              | 17814          | 233                  | 18048 |  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |       |                            |      |                            |     |
|----------------------------|-------|----------------------------|------|----------------------------|-----|
| 6100 PUPIL PERSONNEL       |       | 6400 INSTR STAFF TRAINING  | 4151 | 7700 CENTRAL SERVICES      |     |
| 6200 INSTRUCTIONAL MEDIA   |       | 7300 SCHOOL ADMINISTRATION |      | 7900 OPERATION OF PLANT    |     |
| 6300 INSTR & CURR DEVLPMNT | 10006 | 7400 FACILITIES ACQ-CONSTR |      | 8100 MAINTENANCE OF PLANT  |     |
|                            |       |                            |      | 8200 ADMIN. TECH. SERVICES |     |
|                            |       |                            |      | 6500 INSTR. TECH. SERVICES | 653 |

FUND- 8

SCHL- 0211 MURDOCK MIDDLE SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |       |  |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|--|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |  |
| 4-8 BASIC           | 102 |                    | 922      | 1301                  |                      |                   | 30                | 2254            | 11122              | 13377          | 175                  | 13553 |  |
| K-12 BASIC          |     |                    | 922      | 1301                  |                      |                   | 30                | 2254            | 11122              | 13377          | 175                  | 13553 |  |
| ESOL                | 130 |                    | 11       | 16                    |                      |                   |                   | 28              | 142                | 171            | 2                    | 174   |  |
| ESOL                |     |                    | 11       | 16                    |                      |                   |                   | 28              | 142                | 171            | 2                    | 174   |  |
| 4-8 BASIC ESE       | 112 |                    | 251      | 355                   |                      |                   | 8                 | 615             | 3036               | 3651           | 47                   | 3699  |  |
| ESE 255             | 255 |                    | 9        | 13                    |                      |                   |                   | 23              | 115                | 138            | 1                    | 140   |  |
| ESE                 |     |                    | 261      | 368                   |                      |                   | 8                 | 638             | 3151               | 3790           | 49                   | 3840  |  |
| TOTAL FOR FEFP      |     |                    | 1195     | 1687                  |                      |                   | 40                | 2922            | 14416              | 17339          | 227                  | 17567 |  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                                 |                            |
|----------------------------|---------------------------------|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING       | 4040 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION      | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 9740 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT  |
|                            |                                 | 8200 ADMIN. TECH. SERVICES |
|                            |                                 | 6500 INSTR. TECH. SERVICES |
|                            |                                 | 635                        |

FUND- 8

SCHL- 0231 MYAKKA RIVER ELEMENTARY

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 | SCHOOL   | SCHOOL | DISTRICT |       |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|----------|--------|----------|-------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | INDIRECT | COST   | INDIRECT | TOTAL |
| K-3 BASIC           | 101 |                    | 575      | 812                   |                      |                   | 19                | 1407            | 6944     | 8351   | 109      | 8461  |
| 4-8 BASIC           | 102 |                    | 235      | 332                   |                      |                   | 7                 | 576             | 2843     | 3419   | 44       | 3464  |
| K-12 BASIC          |     |                    | 811      | 1145                  |                      |                   | 27                | 1984            | 9787     | 11771  | 154      | 11926 |
| ESOL                | 130 |                    | 26       | 37                    |                      |                   |                   | 65              | 322      | 388    | 5        | 393   |
| ESOL                |     |                    | 26       | 37                    |                      |                   |                   | 65              | 322      | 388    | 5        | 393   |
| K-3 BASIC ESE       | 111 |                    | 160      | 226                   |                      |                   | 5                 | 391             | 1931     | 2323   | 30       | 2354  |
| 4-8 BASIC ESE       | 112 |                    | 62       | 88                    |                      |                   | 2                 | 153             | 759      | 913    | 11       | 925   |
| ESE 255             | 255 |                    | 1        | 1                     |                      |                   |                   | 2               | 12       | 15     |          | 15    |
| ESE                 |     |                    | 224      | 316                   |                      |                   | 7                 | 548             | 2704     | 3252   | 42       | 3295  |
| TOTAL FOR FEFP      |     |                    | 1062     | 1499                  |                      |                   | 35                | 2597            | 12814    | 15412  | 202      | 15615 |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                                 |      |                            |     |
|----------------------------|---------------------------------|------|----------------------------|-----|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING       | 3591 | 7700 CENTRAL SERVICES      |     |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION      |      | 7900 OPERATION OF PLANT    |     |
| 6300 INSTR & CURR DEVLPMNT | 8657 7400 FACILITIES ACQ-CONSTR |      | 8100 MAINTENANCE OF PLANT  |     |
|                            |                                 |      | 8200 ADMIN. TECH. SERVICES |     |
|                            |                                 |      | 6500 INSTR. TECH. SERVICES | 565 |

FUND- 8

SCHL- 0251 DEEP CREEK ELEMENTARY

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |       |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |
| K-3 BASIC           | 101 |                    | 717      | 1012                  |                      |                   | 24                | 1753            | 8648               | 10401          | 136                  | 10538 |
| 4-8 BASIC           | 102 |                    | 398      | 562                   |                      |                   | 13                | 975             | 4809               | 5785           | 75                   | 5861  |
| K-12 BASIC          |     |                    | 1115     | 1574                  |                      |                   | 37                | 2728            | 13458              | 16186          | 212                  | 16399 |
| ESOL                | 130 |                    | 17       | 24                    |                      |                   |                   | 43              | 213                | 256            | 3                    | 259   |
| ESOL                |     |                    | 17       | 24                    |                      |                   |                   | 43              | 213                | 256            | 3                    | 259   |
| K-3 BASIC ESE       | 111 |                    | 153      | 216                   |                      |                   | 5                 | 375             | 1853               | 2229           | 29                   | 2258  |
| 4-8 BASIC ESE       | 112 |                    | 80       | 114                   |                      |                   | 2                 | 197             | 975                | 1172           | 15                   | 1188  |
| ESE                 |     |                    | 234      | 331                   |                      |                   | 7                 | 573             | 2828               | 3401           | 44                   | 3446  |
| TOTAL FOR FEFP      |     |                    | 1368     | 1930                  |                      |                   | 45                | 3344            | 16499              | 19844          | 260                  | 20105 |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                                  |                            |
|----------------------------|----------------------------------|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING        | 4624 7700 CENTRAL SERVICES |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION       | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 11147 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT  |
|                            |                                  | 8200 ADMIN. TECH. SERVICES |
|                            |                                  | 6500 INSTR. TECH. SERVICES |
|                            |                                  | 727                        |

FUND- 8

SCHL- 0301 KINGSWAY ELEMENTARY SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |          | SCHOOL | SCHOOL   | DISTRICT |  |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|----------|--------|----------|----------|--|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | INDIRECT | COST   | INDIRECT | TOTAL    |  |
| K-3 BASIC           | 101 |                    | 589      | 831                   |                      |                   | 19                | 1440            | 7108     | 8549   | 112      | 8661     |  |
| 4-8 BASIC           | 102 |                    | 245      | 346                   |                      |                   | 8                 | 599             | 2957     | 3556   | 46       | 3603     |  |
| K-12 BASIC          |     |                    | 834      | 1177                  |                      |                   | 27                | 2040            | 10065    | 12105  | 159      | 12264    |  |
| ESOL                | 130 |                    | 9        | 13                    |                      |                   |                   | 23              | 116      | 140    | 1        | 142      |  |
| ESOL                |     |                    | 9        | 13                    |                      |                   |                   | 23              | 116      | 140    | 1        | 142      |  |
| K-3 BASIC ESE       | 111 |                    | 148      | 209                   |                      |                   | 4                 | 362             | 1789     | 2152   | 28       | 2180     |  |
| 4-8 BASIC ESE       | 112 |                    | 77       | 110                   |                      |                   | 2                 | 190             | 940      | 1131   | 14       | 1145     |  |
| ESE 254             | 254 |                    | 103      | 145                   |                      |                   | 3                 | 252             | 1247     | 1499   | 19       | 1519     |  |
| ESE 255             | 255 |                    |          |                       |                      |                   |                   |                 | 3        | 4      |          | 4        |  |
| ESE                 |     |                    | 330      | 465                   |                      |                   | 11                | 806             | 3980     | 4787   | 62       | 4850     |  |
| TOTAL FOR FEFP      |     |                    | 1174     | 1657                  |                      |                   | 39                | 2871            | 14162    | 17033  | 223      | 17257    |  |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |      |                            |      |                            |     |
|----------------------------|------|----------------------------|------|----------------------------|-----|
| 6100 PUPIL PERSONNEL       |      | 6400 INSTR STAFF TRAINING  | 3969 | 7700 CENTRAL SERVICES      |     |
| 6200 INSTRUCTIONAL MEDIA   |      | 7300 SCHOOL ADMINISTRATION |      | 7900 OPERATION OF PLANT    |     |
| 6300 INSTR & CURR DEVLPMNT | 9568 | 7400 FACILITIES ACQ-CONSTR |      | 8100 MAINTENANCE OF PLANT  |     |
|                            |      |                            |      | 8200 ADMIN. TECH. SERVICES |     |
|                            |      |                            |      | 6500 INSTR. TECH. SERVICES | 624 |

FUND- 9

SCHL- 0000 CHARLOTTE COUNTY PUBLIC SCHOOL

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                    |                   |                |                |              | SCHOOL   | SCHOOL | DISTRICT |       |
|---------------------|-----|--------------------|----------|--------------------|-------------------|----------------|----------------|--------------|----------|--------|----------|-------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED SERVICES | MATERIAL SUPPLIES | OTHER EXPENSES | CAPITAL OUTLAY | TOTAL DIRECT | INDIRECT | COST   | INDIRECT | TOTAL |
| K-3 BASIC           | 101 | 22636              | 5199     |                    |                   |                |                | 27836        |          | 27836  |          | 27836 |
| 4-8 BASIC           | 102 | 10735              | 2129     |                    |                   |                |                | 12864        |          | 12864  |          | 12864 |
| K-12 BASIC          |     | 33372              | 7329     |                    |                   |                |                | 40701        |          | 40701  |          | 40701 |
| ESOL                | 130 | 24-                | 241      |                    |                   |                |                | 217          |          | 217    |          | 217   |
| ESOL                |     | 24                 | 241      |                    |                   |                |                | 217          |          | 217    |          | 217   |
| K-3 BASIC ESE       | 111 | 4291               | 1446     |                    |                   |                |                | 5738         |          | 5738   |          | 5738  |
| 4-8 BASIC ESE       | 112 | 1979               | 568      |                    |                   |                |                | 2548         |          | 2548   |          | 2548  |
| ESE 255             | 255 |                    | 9        |                    |                   |                |                | 8            |          | 8      |          | 8     |
| ESE                 |     | 6270               | 2025     |                    |                   |                |                | 8295         |          | 8295   |          | 8295  |
| TOTAL FOR FEFP      |     | 39618              | 9595     |                    |                   |                |                | 49213        |          | 49213  |          | 49213 |

FOOD SERVICE  
TRANSPORTATION

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

|                            |                            |                            |
|----------------------------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL       | 7100 BOARD OF EDUCATION    | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   | 7200 GENERAL ADMINISTRATIO | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT  |
| 6400 INSTR STAFF TRAINING  | 7500 FISCAL SERVICES       | 8200 ADMIN. TECH. SERVICES |
|                            |                            | 6500 INSTR. TECH. SERVICES |

| -----RECONCILIATION TO ANNUAL FINANCIAL REPORT----- |       |                 |                   |              |                  |                 |                |       |                             |
|---|-------|-----------------|-------------------|--------------|------------------|-----------------|----------------|-------|-----------------------------|
| RECREAT & ENRICHMNT                                 | OTHER | NON-PGM CAPITAL | COMMUNITY SERVICE | DEBT SERVICE | FEDERAL INDIRECT | CHARTER SCHOOLS | TOTAL REPORTED | AFR   | ROUNDING / TOTAL DIFFERENCE |
|   |       |                 |                   |              |                  |                 | 49213          | 49214 | 1                           |

FUND- 9

SCHL- 0231 MYAKKA RIVER ELEMENTARY

| ----- PROGRAM ----- |     | ----- DIRECT ----- |          |                       |                      |                   |                   |                 |                    |                |                      |       |
|---------------------|-----|--------------------|----------|-----------------------|----------------------|-------------------|-------------------|-----------------|--------------------|----------------|----------------------|-------|
| CATEGORY            | NBR | SALARIES           | BENEFITS | PURCHASED<br>SERVICES | MATERIAL<br>SUPPLIES | OTHER<br>EXPENSES | CAPITAL<br>OUTLAY | TOTAL<br>DIRECT | SCHOOL<br>INDIRECT | SCHOOL<br>COST | DISTRICT<br>INDIRECT | TOTAL |
| K-3 BASIC           | 101 | 22636              | 5199     |                       |                      |                   |                   | 27836           |                    | 27836          |                      | 27836 |
| 4-8 BASIC           | 102 | 10735              | 2129     |                       |                      |                   |                   | 12864           |                    | 12864          |                      | 12864 |
| K-12 BASIC          |     | 33372              | 7329     |                       |                      |                   |                   | 40701           |                    | 40701          |                      | 40701 |
| ESOL                | 130 | 24-                | 241      |                       |                      |                   |                   | 217             |                    | 217            |                      | 217   |
| ESOL                |     | 24                 | 241      |                       |                      |                   |                   | 217             |                    | 217            |                      | 217   |
| K-3 BASIC ESE       | 111 | 4291               | 1446     |                       |                      |                   |                   | 5738            |                    | 5738           |                      | 5738  |
| 4-8 BASIC ESE       | 112 | 1979               | 568      |                       |                      |                   |                   | 2548            |                    | 2548           |                      | 2548  |
| ESE 255             | 255 |                    | 9        |                       |                      |                   |                   | 8               |                    | 8              |                      | 8     |
| ESE                 |     | 6270               | 2025     |                       |                      |                   |                   | 8295            |                    | 8295           |                      | 8295  |
| TOTAL FOR FEFP      |     | 39618              | 9595     |                       |                      |                   |                   | 49213           |                    | 49213          |                      | 49213 |

FOOD SERVICE  
TRANSPORTATION

THOSE COSTS REPORTED IN THE COLUMN TITLED -SCHOOL INDIRECT- ARE DERIVED FROM TWO SOURCES: A) EXPENDITURES RECORDED BY SCHOOL AND B) SCHOOL LEVEL EXPENDITURES CENTRALLY RECORDED. FUNCTIONALLY DISTRIBUTED, THESE COSTS ARE AS REPORTED BELOW.

|                            |                            |                            |
|----------------------------|----------------------------|----------------------------|
| 6100 PUPIL PERSONNEL       | 6400 INSTR STAFF TRAINING  | 7700 CENTRAL SERVICES      |
| 6200 INSTRUCTIONAL MEDIA   | 7300 SCHOOL ADMINISTRATION | 7900 OPERATION OF PLANT    |
| 6300 INSTR & CURR DEVLPMNT | 7400 FACILITIES ACQ-CONSTR | 8100 MAINTENANCE OF PLANT  |
|                            |                            | 8200 ADMIN. TECH. SERVICES |
|                            |                            | 6500 INSTR. TECH. SERVICES |

EW030 CHARLOTTE COUNT~001-12

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PC-3/4 REPORT

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XCD RECORDS WRITTEN 1,211