

**FLORIDA DEPARTMENT OF EDUCATION  
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)  
DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
For the Fiscal Year Ended June 30, 2013**

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Minimum  
Reporting      CAFR

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**FLORIDA DEPARTMENT OF EDUCATION  
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)  
DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
For the Fiscal Year Ended June 30, 2013**

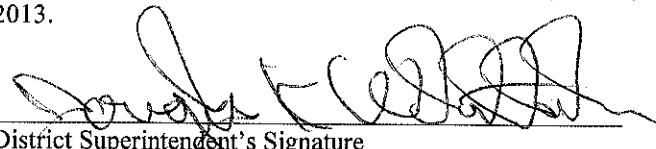
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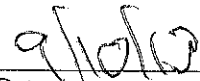
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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2013, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on September 10, 2013.

  
\_\_\_\_\_  
District Superintendent's Signature

  
\_\_\_\_\_  
Date

# **DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**

Exhibit A-1

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, 2013. 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 2012-2013 fiscal year are as follows:

- The assets of the District exceeded its liabilities at June 30, 2013 by \$431,229,255.76.
- The District's total net position increased by \$1,267,358.96, or .29 percent increase from the 2011-2012 fiscal year.
- General revenues total \$145,648,259.33, or 93.4 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total \$10,284,393.90 or 6.6 percent.
- At June 30, 2013, the District's governmental funds reported combined fund balances of \$44,147,654.96, a decrease of \$5,972,986.66 from 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 \$10,445,725.74 at June 30, 2013, or 8.5 percent of total General Fund expenditures.
- During the current year, General Fund revenues and other financing sources exceeded expenditures by \$2,082,892.14. This may be compared to last year's results in which General Fund expenditures exceeded revenues by \$7,802,990.69.

### **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 position 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 position presents

information on all of the District's assets, deferred outflows of resources and liabilities. The combined assets and deferred outflows of resources, less the liabilities are reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows only in future fiscal periods (e.g., uncollected taxes and earned but unused vacation and sick leave).

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 or deteriorating 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, Debt Service – Other Debt Service, 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**

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. The District's total assets and deferred outflows of resources exceeded its total liabilities by \$431,229,225.76 (total net position) at June 30, 2013, which was an increase of \$1,267,358.96 from the previous year.

Net position includes investments in capital assets, primarily school facilities and related furniture, fixtures, and equipment, net of outstanding debt used to acquire or construct capital assets. The remaining net position is divided between restricted and unrestricted. Restricted net position represents those assets net of related liabilities that are restricted for uses specified by third parties, primarily under the terms of debt issues, and Federal and State grantor agencies.

The following is a summary of the District's net position as of June 30, 2013, compared to net position as of June 30, 2012.

**District School Board of Charlotte County Net Position**  
**As of June 30, 2013 and June 30, 2012**

	<b>Governmental Activities</b>	
	<b>2013</b>	<b>2012</b>
<b>Current and Other Assets</b>	60,216,399.32	64,610,319.55
<b>Capital Assets</b>	457,393,034.75	453,829,316.75
<b>Total Assets</b>	517,609,434.07	518,439,636.30
<b>Deferred Outflows of Resources</b>	-	-
<b>Long-Term Liabilities</b>	80,972,044.54	81,620,275.77
<b>Other Liabilities</b>	5,408,133.77	6,857,463.73
<b>Total Liabilities</b>	86,380,178.31	88,477,739.50
<b>Net Position:</b>		
<b>Invested in Capital Assets -</b>		
<b>Net of Debt</b>	389,072,872.49	389,703,051.70
<b>Restricted</b>	31,765,887.23	30,794,409.19
<b>Unrestricted</b>	10,390,496.04	9,464,435.91
<b>Total Net Position</b>	431,229,255.76	429,961,896.80

The District reports \$10,390,496.04 in unrestricted net position at June 30, 2013, an increase of \$926,060.13 from the prior year.

Restricted net position represents resources that are subject to external restrictions on how they may be used, such as for capital projects and debt service. The restricted portion of the District's net position totals \$31,765,887.23, which represents a 3.15% increase from the prior year due to current year bond sinking fund payments.

The largest portion of the District's net position (90.22 percent) reflects its net investment in capital assets. Net investment in capital assets decreased \$630,179.21 due to the construction of capital assets and the reduction of outstanding debt.

Key elements of the changes in the District's net position for the fiscal years ended June 30, 2013, and June 30, 2012, are as follows:

District School Board of Charlotte County  
Operating Results and Changes in Net Position  
For the Fiscal Year Ending June 30, 2013 and June 30, 2012

	Governmental Activities	
	2013	2012
Program Revenues:		
Charges for Services	\$3,297,281.61	\$3,267,560.67
Operating Grants and Contributions	6,418,043.03	6,177,564.23
Capital Grants and Contributions	569,069.26	573,659.18
General Revenues:		
Property Taxes, Operational Purposes	73,883,996.40	76,102,821.47
Property Taxes, Capital Projects	18,510,557.99	19,575,469.19
Grants and Contributions Not		
Restricted to Specific Programs	49,385,682.87	44,896,604.80
Unrestricted Investment Earnings	418,609.94	222,680.65
Miscellaneous	3,449,412.13	2,743,058.65
Total Revenues	155,932,653.23	153,559,418.84
Functions/Program Expenses:		
Instruction	75,457,847.00	78,304,040.68
Pupil Personnel Services	7,146,115.43	8,073,075.66
Instructional Media Services	1,266,247.57	1,559,514.88
Instruction & Curriculum Development	5,354,171.51	5,948,478.54
Instructional Staff Training Services	2,659,816.73	2,694,995.98
Instruction Related Technology	787,579.33	604,753.94
Board of Education	682,881.86	780,327.72
General Administration	705,443.61	683,557.11
School Administration	8,526,359.48	8,281,694.78
Facilities Acquisition and Construction	2,274,925.48	4,417,030.27
Fiscal Services	888,050.79	989,029.29
Food Services	8,371,823.63	8,285,637.09
Central Services	8,336.49	154,397.36
Pupil Transportation Services	5,926,258.52	6,175,093.86
Operation of Plant	11,274,406.35	11,403,088.43
Maintenance of Plant	3,667,530.64	3,591,017.88
Administrative Technology Services	1,419,974.28	1,283,385.42
Community Services	105,243.79	151,018.84
Interest on Long-Term Debt	3,667,505.89	3,632,265.18
Unallocated Depreciation Expenses	14,474,775.89	13,352,069.37
Total Functions/Program Expenses	154,665,294.27	160,364,472.28
Increase (decrease) in net position	1,267,358.96	-6,805,053.44
Net position - Beginning	429,971,927.28	436,776,980.72
Adjustment to beginning net position	-10,030.48	-
Net position - Ending	431,229,255.76	429,971,927.28

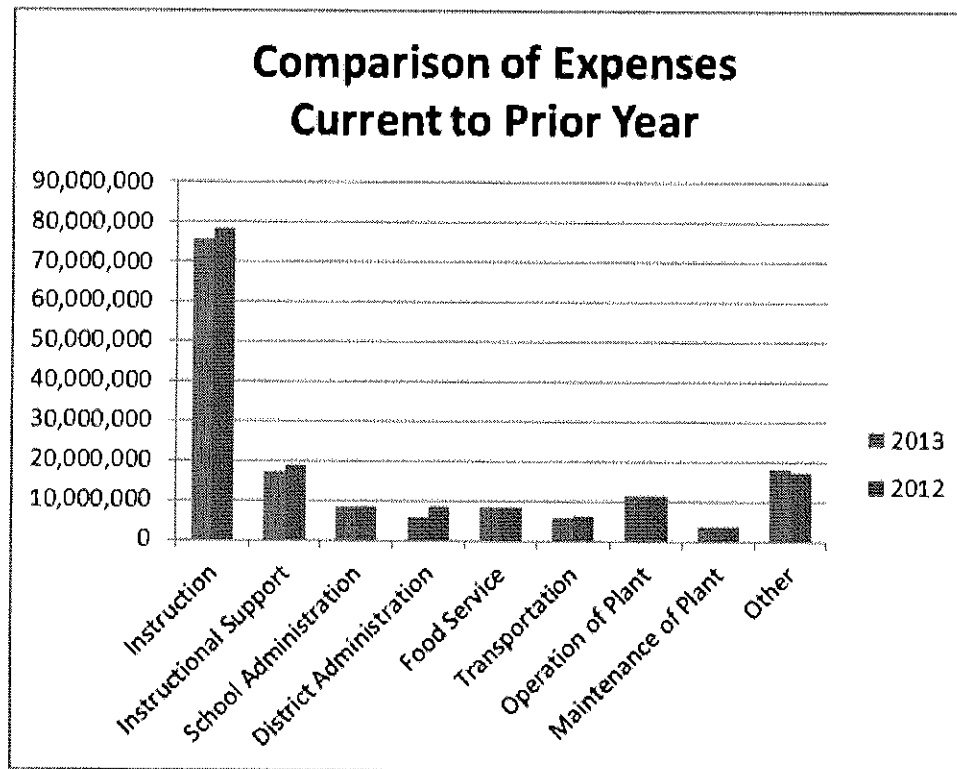
Governmental activities increased the District's net position by \$1,267,358.96. Key elements are as follows:

An increase in revenues from State sources through the Florida Education Finance Program of \$4,074,052, countered by a decrease in property taxes in the General Fund of \$2,218,825.07.

Capital projects and Special Revenue Fund – Miscellaneous fund balances decreased by \$10,221,293 due to the completion of Phases 1 – 4 of the Lemon Bay High School project and the warehouse and maintenance buildings rebuilding from Hurricane Charley recovery, as well as a reduction in property tax revenue as a result of a decrease in assessed value.

Long-term liabilities decreased \$648,231.23 due to a decrease in long-term debt of \$449,131 and a decrease of \$620,572 in compensated absences, which is partially offset by an increase in other postemployment benefits payable (OPEB) of \$189,985 and in estimated liabilities for long-term claims of \$231,486.

Instruction and instructional support expenses accounted for approximately 59.9 percent of total governmental expenses. Instruction decreased by \$2.8 million (3.6 percent ) and instructional support decreased by \$1.67 million (8.8 percent) due to decreases in property taxes and loss of stimulus funds.



Instructional support includes pupil personnel services, instructional media services, instruction and curriculum development services, instructional staff training services, and instruction related technology.

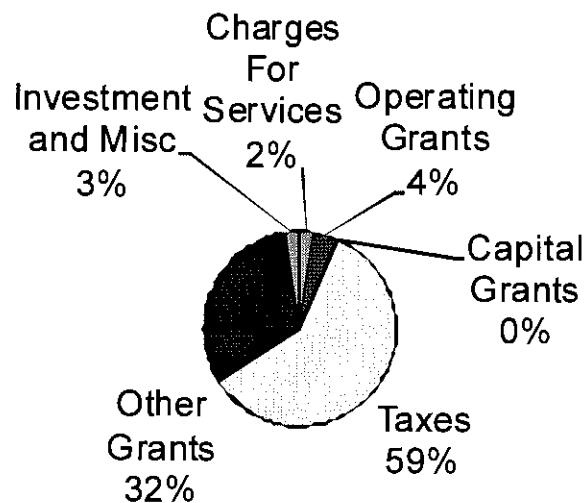
District administration includes board of education, general administration, facilities acquisition and construction, fiscal services, central services, and administrative technology services. Other includes community services, interest on long-term debt, and unallocated depreciation expense.



The largest revenue source for the 2012-2013 fiscal year is from the property tax levy, which resulted in total revenue for operational and capital purposes of \$92,394,554.39, or 59 percent of total revenues. Property taxes decreased by \$3,283,736.27 or 3.4 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 \$34,369,127.76 for the 2012-2013 fiscal year, of which \$11,720,909 is attributable to FEFP funding.

The following graph shows total revenues by source:

### Total Revenues By Source



### FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

#### Major Governmental Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related requirements.

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 \$44,147,654.96, a decrease of \$5,972,986.66 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 basic financial statements for the fiscal years ended June 30, 2013 and June 30, 2012.

<b>Fund Balance</b>	<b>2013</b>	<b>2012</b>	<b>Increase (Decrease)</b>	<b>Percentage Change</b>
<b>Major Governmental Funds:</b>				
General Fund	\$10,827,903	\$8,745,011	\$2,082,892	24%
Special Revenue:				
ARRA Funds	0	0	0	0%
Debt Service Funds:				
Other Debt Service	12,251,209	8,407,230	3,843,979	46%
Capital Projects:				
Local Capital Improvement Fund	16,995,377	20,062,819	-3,067,442	-15%
District Bonds	0	4,556,186	-4,556,186	-100%
Other Governmental Funds (nonmajor)	4,073,166	8,349,396	-4,276,230	-51%
<b>Total Fund Balances</b>	<b>\$44,147,655</b>	<b>\$50,120,842</b>	<b>-\$5,972,987</b>	<b>-12%</b>

The General Fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance is \$10,445,725.74 while the total fund balance is \$10,827,902.77. The unassigned fund balance increased by \$1,700,715.11 while the total fund balance increased by \$2,082,892.14 during the fiscal year.

- Although District school taxes decreased by 2.9%, FEFP revenues increased \$4.5 million or 63 percent, which accounts for the majority of the increase in revenues for the year.
- Total expenditures decreased by \$4.5 million, or 3.7%.
- There were no transfers out to other funds this year.

The District received Special Revenue – ARRA Economic Stimulus Funds this year of \$425,329.77, the majority of which was for instruction and instructional related expenses.

Reserves are being accumulated in the Debt Service – Other Debt Service Fund in accordance with debt covenants to pay principal due at maturity.

The Capital Projects – Local Capital Improvement fund balance is \$16,995,376.60, all of which is restricted for the acquisition, construction, and maintenance of capital assets. The fund balance decreased by \$3,067,442.40 due to a reduction in tax revenues as a result of declining property values and completion of some building projects.

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

Differences between the original budget and the final amended budget for revenues were approximately \$1.2 million (1.0 percent decrease), and can be briefly summarized as follows:

- A decrease in Class Size Reduction and FEFP funding of approximately \$1.86 million, due to student enrollment shortfalls and proration by the State due to McKay scholarships.
- Increases in other local sources of 13.5 percent, due to Enrichment Programs at the schools and rebates from other miscellaneous sources.

Differences between the original budget and the final amended budget for expenditures were approximately \$850,000 due to lapses of salaries and benefits from vacant and unfilled positions.

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

### **Capital Assets**

During fiscal year ending June 30, 2013, the following major capital transactions occurred.

The District, as part of the hurricane recovery process, completed its rebuilding process. The final projects were the reconstruction of the District's warehouse and maintenance facilities.

In addition, the first four 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 \$595,508.

### **Long-term Debt**

There were no additions or refundings of District debt during the 2012-2013 fiscal year. At June 30, 2013 the District has total long-term debt outstanding of \$7,628,535.82, 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 \$430,000. 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 2013-2014, the District anticipates an overall increase in revenues of approximately \$3.6 million dollars, due mainly to increases in FEFP funding and in tax levies, as a result of gross taxable values stabilizing with a slight 3 percent increase in value.

## **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 Charlotte County Public Schools, Finance Department, 1445 Education Way, Port Charlotte, FL 33948.

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
STATEMENT OF NET POSITION  
June 30, 2013

ASSETS	Account Number	Primary Government		Total	Component Units Total Nonmajor Component Units
		Governmental Activities	Business-type Activities		
<b>Current Assets</b>					
Cash and Cash Equivalents	1110	43,345,370.99		43,345,370.99	0.00
Investments	1160	607,002.14		607,002.14	0.00
Taxes Receivable, Net	1120			0.00	0.00
Accounts Receivable, Net	1130	64,291.96		64,291.96	0.00
Interest Receivable on Investments	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	3,335,705.61		3,335,705.61	0.00
Internal Balances		80,247.80		80,247.80	0.00
Inventory	1150	505,202.79		505,202.79	0.00
Prepaid Items	1230	28,355.00		28,355.00	0.00
Total Current Assets		47,966,176.29	0.00	47,966,176.29	0.00
<b>Noncurrent Assets:</b>					
Cash with Fiscal/Service Agents	1114	12,250,223.03		12,250,223.03	0.00
Other Post-Employment Benefits Asset	1410			0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420			0.00	0.00
Investments	1460			0.00	0.00
Total Noncurrent Assets		12,250,223.03	0.00	12,250,223.03	0.00
<b>Capital Assets:</b>					
Land	1310	12,814,823.30		12,814,823.30	0.00
Land Improvements - Nondepreciable	1315			0.00	0.00
Construction in Progress	1360	6,244,789.79		6,244,789.79	0.00
Improvements Other Than Buildings	1320	6,578,920.53		6,578,920.53	0.00
Less Accumulated Depreciation	1329	(4,717,467.00)		(4,717,467.00)	0.00
Buildings and Fixed Equipment	1330	513,134,202.32		513,134,202.32	0.00
Less Accumulated Depreciation	1339	(89,515,166.00)		(89,515,166.00)	0.00
Furniture, Fixtures and Equipment	1340	26,168,724.28		26,168,724.28	0.00
Less Accumulated Depreciation	1349	(18,107,729.03)		(18,107,729.03)	0.00
Motor Vehicles	1350	13,332,482.41		13,332,482.41	0.00
Less Accumulated Depreciation	1359	(8,779,833.27)		(8,779,833.27)	0.00
Property Under Capital Lease	1370			0.00	0.00
Less Accumulated Depreciation	1379			0.00	0.00
Audiovisual Materials	1381			0.00	0.00
Less Accumulated Depreciation	1388			0.00	0.00
Computer Software	1382	1,046,762.04		1,046,762.04	0.00
Less Accumulated Amortization	1389	(807,474.62)		(807,474.62)	0.00
Other Capital Assets, Net of Depreciation		438,333,421.66	0.00	438,333,421.66	0.00
Total Capital Assets		457,393,034.75	0.00	457,393,034.75	0.00
<b>Total Assets</b>		517,609,434.07	0.00	517,609,434.07	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Amount of Refunding	1910			0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accrued Salaries and Benefits	2110	668,800.40		668,800.40	0.00
Payroll Deductions and Withholdings	2170	820,323.43		820,323.43	0.00
Accounts Payable	2120	2,430,338.43		2,430,338.43	0.00
Judgments Payable	2130			0.00	0.00
Construction Contracts Payable	2140			0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	226,961.34		226,961.34	0.00
Sales Tax Payable	2260			0.00	0.00
Due to Fiscal Agent	2240			0.00	0.00
Accrued Interest Payable	2210	146,523.00		146,523.00	0.00
Deposits Payable	2220	1,115,187.17		1,115,187.17	0.00
Due to Other Agencies	2230			0.00	0.00
Current Notes Payable	2250			0.00	0.00
Deferred Revenues	2410			0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	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
Total Current Liabilities		5,408,133.77	0.00	5,408,133.77	0.00
<b>Long-Term Liabilities</b>					
<b>Portion Due Within One Year:</b>					
Notes Payable	2310			0.00	0.00
Obligations Under Capital Leases	2315			0.00	0.00
Bonds Payable	2320	455,000.00		455,000.00	0.00
Liability for Compensated Absences	2330	1,511,493.18		1,511,493.18	0.00
Lease-Purchase Agreements Payable	2340			0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00	0.00
Other Post-Employment Benefits Liability	2360			0.00	0.00
Estimated PECO Advance Payable	2370			0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00
Due Within One Year		1,966,493.18	0.00	1,966,493.18	0.00
<b>Portion Due After One Year:</b>					
Notes Payable	2310			0.00	0.00
Obligations Under Capital Leases	2315			0.00	0.00
Bonds Payable	2320	7,173,535.82		7,173,535.82	0.00
Liability for Compensated Absences	2330	8,886,396.23		8,886,396.23	0.00
Lease-Purchase Agreements Payable	2340	60,000,000.00		60,000,000.00	0.00
Estimated Liability for Long-Term Claims	2350	1,348,666.31		1,348,666.31	0.00
Other Post-Employment Benefits Liability	2360	1,596,953.00		1,596,953.00	0.00
Estimated PECO Advance Payable	2370			0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00
Due in More than One Year		79,005,551.36	0.00	79,005,551.36	0.00
Total Long-Term Liabilities		80,972,044.54	0.00	80,972,044.54	0.00
<b>Total Liabilities</b>		86,380,178.31	0.00	86,380,178.31	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Accumulated Increase in Fair Value of Hedging Derivatives	2610			0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
<b>NET POSITION</b>					
Net Investment in Capital Assets	2770	389,072,872.49		389,072,872.49	0.00
<b>Restricted For:</b>					
Categorical Carryover Programs	2780	127,923.04		127,923.04	0.00
Food Service	2780	1,848,380.76		1,848,380.76	0.00
Debt Service	2780	12,177,225.12		12,177,225.12	0.00
Capital Projects	2780	17,612,358.31		17,612,358.31	0.00
Other Purposes	2780			0.00	0.00
<b>Unrestricted</b>	2790	10,390,496.04		10,390,496.04	0.00
<b>Total Net Position</b>		431,229,255.76	0.00	431,229,255.76	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 ACTIVITIES  
For the Fiscal Year Ended June 30, 2013

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government Business-Type Activities	Total	Component Units
<i>Governmental Activities:</i>									
Instruction	5000	75,457,847.00	800,834.64			(74,657,012.36)		(74,657,012.36)	
Student Personnel Services	6100	7,146,115.43				(7,146,115.43)		(7,146,115.43)	
Instructional Media Services	6200	1,266,247.57				(1,266,247.57)		(1,266,247.57)	
Instruction and Curriculum Development Services	6300	5,354,171.51				(5,354,171.51)		(5,354,171.51)	
Instructional Staff Training Services	6400	2,659,816.73				(2,659,816.73)		(2,659,816.73)	
Instructional-Related Technology	6500	787,579.33				(787,579.33)		(787,579.33)	
Board	7100	682,881.86				(682,881.86)		(682,881.86)	
General Administration	7200	705,443.61				(705,443.61)		(705,443.61)	
School Administration	7300	8,526,359.48				(8,526,359.48)		(8,526,359.48)	
Facilities Acquisition and Construction	7400	2,274,925.48				(2,274,925.48)		(2,274,925.48)	
Fiscal Services	7500	888,050.79				(888,050.79)		(888,050.79)	
Food Services	7600	8,371,823.63	2,267,797.88	6,418,043.03		314,017.28		314,017.28	
Central Services	7700	8,336.49				(8,336.49)		(8,336.49)	
Student Transportation Services	7800	5,926,258.52	228,649.09			(5,697,609.43)		(5,697,609.43)	
Operation of Plant	7900	11,274,406.35				(11,274,406.35)		(11,274,406.35)	
Maintenance of Plant	8100	3,667,530.64				(3,667,530.64)		(3,667,530.64)	
Administrative Technology Services	8200	1,419,974.28				(1,419,974.28)		(1,419,974.28)	
Community Services	9100	105,243.79				(105,243.79)		(105,243.79)	
Interest on Long-Term Debt	9200	3,667,505.89			569,069.26	(3,098,436.63)		(3,098,436.63)	
Unallocated Depreciation/Amortization Expense*		14,474,775.89				(14,474,775.89)		(14,474,775.89)	
<b>Total Governmental Activities</b>		154,665,294.27	3,297,281.61	6,418,043.03	569,069.26	(144,380,900.37)		(144,380,900.37)	
<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>		0.00	0.00	0.00	0.00		0.00	0.00	
<b>Total Primary Government</b>		154,665,294.27	3,297,281.61	6,418,043.03	569,069.26	(144,380,900.37)	0.00	(144,380,900.37)	
<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		0.00	0.00	0.00	0.00				0.00
<b>Total Component Units</b>		0.00	0.00	0.00	0.00				0.00

**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 Position**

Net Position - July 1, 2012

Net Position - June 30, 2013

73,883,996.40		73,883,996.40	0.00
		0.00	0.00
18,510,557.99		18,510,557.99	0.00
		0.00	0.00
49,385,682.87		49,385,682.87	0.00
418,609.94		418,609.94	0.00
3,449,412.13		3,449,412.13	0.00
		0.00	0.00
		0.00	0.00
		0.00	0.00
145,648,259.33	0.00	145,648,259.33	0.00
1,267,358.96	0.00	1,267,358.96	0.00
429,961,896.80		429,961,896.80	0.00
431,229,255.76	0.00	431,229,255.76	0.00

\*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, 2013**

	Account Number	General 100	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Other Debt Service 290	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>ASSETS</b>						
Cash and Cash Equivalents	1110	9,447,282.43	0.00	0.00	985.74	18,151,142.24
Investments	1160	169,777.47	0.00	0.00	12,250,223.03	335,338.93
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	56,351.55	0.00	0.00	0.00	0.00
Interest Receivable on Investments	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	292,178.24	0.00	0.00	0.00	0.00
Internal Funds	1142	80,247.80	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	2,230,886.28	478,902.17	9,807.53	0.00	544,563.88
Inventory	1150	225,898.99	0.00	0.00	0.00	0.00
Prepaid Items	1230	28,355.00	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	0.00
<b>Total Assets</b>		<b>12,530,977.76</b>	<b>478,902.17</b>	<b>9,807.53</b>	<b>12,251,208.77</b>	<b>19,031,045.05</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>12,530,977.76</b>	<b>478,902.17</b>	<b>9,807.53</b>	<b>12,251,208.77</b>	<b>19,031,045.05</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accrued Salaries and Benefits	2110	576,099.21	56,991.07	1,325.79	0.00	4,318.31
Payroll Deductions and Withholdings	2170	678,953.01	95,327.88	4,697.44	0.00	8,102.42
Accounts Payable	2120	448,022.77	35,296.58	2,892.70	0.00	1,796,286.38
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	226,961.34
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
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
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	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>						
Budgetary Funds	2161	0.00	291,286.64	891.60	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</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>1,703,074.99</b>	<b>478,902.17</b>	<b>9,807.53</b>	<b>0.00</b>	<b>2,035,668.45</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCES</b>						
<i>Nonspendable:</i>						
Inventory	2711	225,898.99	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	28,355.00	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
<b>Total Nonspendable Fund Balance</b>	<b>2710</b>	<b>254,253.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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	127,923.04	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	0.00	12,251,208.77	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	16,995,376.60
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
<b>Total Restricted Fund Balance</b>	<b>2720</b>	<b>127,923.04</b>	<b>0.00</b>	<b>0.00</b>	<b>12,251,208.77</b>	<b>16,995,376.60</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
Committed for	2739	0.00	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>	<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 Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	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>0.00</b>
<b>Total Unassigned Fund Balance</b>	<b>2750</b>	<b>10,445,725.74</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>10,827,902.77</b>	<b>0.00</b>	<b>0.00</b>	<b>12,251,208.77</b>	<b>16,995,376.60</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		<b>12,530,977.76</b>	<b>478,902.17</b>	<b>9,807.53</b>	<b>12,251,208.77</b>	<b>19,031,045.05</b>

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2013

	Account Number	Other Governmental Funds	Total Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>			
<b>ASSETS</b>			
Cash and Cash Equivalents	1110	3,153,155.68	30,752,566.09
Investments	1160	101,885.74	12,857,225.17
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1130	7,940.41	64,291.96
Interest Receivable on Investments	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	615,752.82	907,931.06
Internal Funds	1142	0.00	80,247.80
Due From Other Agencies	1220	71,545.75	3,335,705.61
Inventory	1150	279,303.80	505,202.79
Prepaid Items	1230	0.00	28,355.00
<i>Restricted Assets</i>			
Cash with Fiscal/Service Agents	1114	0.00	0.00
<b>Total Assets</b>		<b>4,229,584.20</b>	<b>48,531,525.48</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>4,229,584.20</b>	<b>48,531,525.48</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accrued Salaries and Benefits	2110	28,333.54	667,067.92
Payroll Deductions and Withholdings	2170	28,501.85	815,582.60
Accounts Payable	2120	17,843.00	2,300,341.43
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	226,961.34
Sales Tax Payable	2260	35.00	35.00
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
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	81,703.99	81,703.99
Due to Other Agencies	2230	0.00	0.00
Current Notes Payable	2250	0.00	0.00
<i>Due to Other Funds:</i>			
Budgetary Funds	2161	0.00	292,178.24
Internal Funds	2162	0.00	0.00
<i>Deferred Revenues:</i>			
Unearned Revenue	2410	0.00	0.00
Unavailable Revenue	2410	0.00	0.00
<b>Total Liabilities</b>		<b>156,417.38</b>	<b>4,383,870.52</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCES</b>			
<i>Nonspendable:</i>			
Inventory	2711	279,303.80	505,202.79
Prepaid Amounts	2712	0.00	28,355.00
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>279,303.80</b>	<b>533,557.79</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	127,923.04
Local Sales Tax and Other Tax Levy	2724	0.00	0.00
Debt Service	2725	72,539.35	12,323,748.12
Capital Projects	2726	6,598.27	17,001,974.87
Restricted for	2729	1,569,076.96	1,569,076.96
Restricted for	2729	0.00	0.00
<b>Total Restricted Fund Balance</b>	<b>2720</b>	<b>1,648,214.58</b>	<b>31,022,722.99</b>
<i>Committed to:</i>			
Economic Stabilization	2731	0.00	0.00
Contractual Agreements	2732	0.00	0.00
Committed for	2739	2,145,648.44	2,145,648.44
Committed for	2739	0.00	0.00
<b>Total Committed Fund Balance</b>	<b>2730</b>	<b>2,145,648.44</b>	<b>2,145,648.44</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 Fund	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>10,445,725.74</b>
<b>Total Fund Balances</b>	<b>2700</b>	<b>4,073,166.82</b>	<b>44,147,654.96</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		<b>4,229,584.20</b>	<b>48,531,525.48</b>

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
**For the Fiscal Year Ended June 30, 2013**

**Total Fund Balances - Governmental Funds** **\$44,147,654.96**

Amounts Reported for *Governmental Activities* in the Statement of Net Position 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.

Capital Assets	\$579,239,461.67	
Accumulated Depreciation	<u>-121,927,669.92</u>	457,311,791.75

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 position.

9,539,710.28

Interest on long-term debt is accrued as a liability in the government-wide statements, but is not recognized in the governmental funds until due. This amount is the amount of accrued interest payable at fiscal year-end.

(146,523.00)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.

Long-term liabilities at year-end consist of:

Qualified Zone Academy Bonds Payable	(5,000,000.00)	
Certificates of Participation Payable	(60,000,000.00)	
Bonds Payable	(2,628,535.82)	
Compensated Absences Payable	(10,397,889.41)	
Other Postemployment Benefits Payable	<u>(1,596,953.00)</u>	(79,623,378.23)

**Total Net Position - Governmental Activities**

\$431,229,255.76

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, 2013**

	Account Number	General 100	Other Federal Programs 420	Federal Economic Stimulus Programs 430	SBE/COBI Bonds 210	Other Debt Service 290
<b>REVENUES</b>						
Federal Direct	3100	176,877.67	2,074,682.80	0.00	0.00	3,174,000.00
Federal Through State and Local	3200	963,270.19	8,881,228.94	425,329.77	0.00	0.00
State Sources	3300	33,570,414.93	0.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	73,883,996.40	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		4,575,960.99	0.00	0.00	0.00	71,858.91
Total Local Sources	3400	78,459,957.39	0.00	0.00	0.00	71,858.91
<b>Total Revenues</b>		113,170,520.18	10,955,911.74	425,329.77	0.00	3,245,858.91
<b>EXPENDITURES</b>						
Current:						
Instruction	5000	69,950,678.76	5,619,156.42	94,078.23	0.00	0.00
Student Personnel Services	6100	6,491,331.03	670,196.86	0.00	0.00	0.00
Instructional Media Services	6200	1,264,834.45	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	2,672,401.08	2,573,859.94	148,613.35	0.00	0.00
Instructional Staff Training Services	6400	1,248,131.63	1,359,943.11	65,912.71	0.00	0.00
Instructional-Related Technology	6500	787,579.33	0.00	0.00	0.00	0.00
Board	7100	682,183.11	0.00	0.00	0.00	0.00
General Administration	7200	308,342.83	395,569.04	12,909.75	0.00	0.00
School Administration	7300	8,500,802.86	137,304.61	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	66,875.19	0.00	0.00	0.00
Fiscal Services	7500	891,688.10	25,420.95	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	2,910,970.40	0.00	0.00	0.00	0.00
Student Transportation Services	7800	5,933,801.70	4,958.18	0.00	0.00	0.00
Operation of Plant	7900	11,202,636.03	102,627.44	0.00	0.00	0.00
Maintenance of Plant	8100	3,713,391.16	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	1,320,402.01	0.00	103,815.73	0.00	0.00
Community Services	9100	105,166.15	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	74,686.86	0.00	0.00	0.00	3,420,000.00
Dues and Fees	730	0.00	0.00	0.00	0.00	700.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		118,059,027.49	10,955,911.74	425,329.77	0.00	3,420,700.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(4,888,507.31)	0.00	0.00	0.00	(174,841.09)
<b>OTHER FINANCING SOURCES (USES)</b>						
Issuance of Bonds	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	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	35,269.17	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	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	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	6,936,130.28	0.00	0.00	0.00	4,018,820.16
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		6,971,399.45	0.00	0.00	0.00	4,018,820.16
<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>		2,082,892.14	0.00	0.00	0.00	3,843,979.07
Fund Balances, July 1, 2012	2800	8,745,010.63	0.00	0.00	0.00	8,407,229.70
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	10,827,902.77	0.00	0.00	0.00	12,251,208.77

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, 2013**

	Account Number	District Bonds 350	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Federal Direct	3100	0.00	0.00	0.00	5,425,560.47
Federal Through State and Local	3200	0.00	0.00	6,308,278.03	16,578,106.93
State Sources	3300	0.00	0.00	798,712.83	34,369,127.76
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	73,883,996.40
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	18,510,557.99	0.00	18,510,557.99
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	2,264,415.38	2,264,415.38
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		5,599.09	175,195.00	30,121.92	4,858,735.91
Total Local Sources	3400	5,599.09	18,685,752.99	2,294,537.30	99,517,705.68
<b>Total Revenues</b>		5,599.09	18,685,752.99	9,401,528.16	155,890,500.84
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	0.00	0.00	0.00	75,663,913.41
Student Personnel Services	6100	0.00	0.00	0.00	7,161,527.89
Instructional Media Services	6200	0.00	0.00	0.00	1,264,834.45
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	5,394,874.37
Instructional Staff Training Services	6400	0.00	0.00	0.00	2,673,987.45
Instructional-Related Technology	6500	0.00	0.00	0.00	787,579.33
Board	7100	0.00	0.00	0.00	682,183.11
General Administration	7200	0.00	0.00	0.00	716,821.62
School Administration	7300	0.00	0.00	0.00	8,638,107.47
Facilities Acquisition and Construction	7410	0.00	656.98	2,610,380.45	2,677,912.62
Fiscal Services	7500	0.00	0.00	0.00	917,109.05
Food Services	7600	0.00	0.00	8,372,838.83	8,372,838.83
Central Services	7700	0.00	0.00	0.00	2,910,970.40
Student Transportation Services	7800	0.00	0.00	0.00	5,938,759.88
Operation of Plant	7900	0.00	0.00	0.00	11,305,263.47
Maintenance of Plant	8100	0.00	0.00	0.00	3,713,391.16
Administrative Technology Services	8200	0.00	0.00	0.00	1,424,217.74
Community Services	9100	0.00	0.00	0.00	105,166.15
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	0.00	0.00	430,000.00	430,000.00
Interest	720	0.00	0.00	148,150.00	3,642,836.86
Dues and Fees	730	0.00	0.00	6,951.63	7,651.63
Miscellaneous	790	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	4,561,784.81	12,825,750.60	109,437.00	17,496,972.41
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		4,561,784.81	12,826,407.58	11,677,757.91	161,926,919.30
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(4,556,185.72)	5,859,345.41	(2,276,229.75)	(6,036,418.46)
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	35,269.17
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	10,954,950.44
Transfers Out	9700	0.00	(8,926,787.81)	(2,000,000.00)	(10,926,787.81)
<b>Total Other Financing Sources (Uses)</b>		0.00	(8,926,787.81)	(2,000,000.00)	63,431.80
<b>SPECIAL ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		(4,556,185.72)	(3,067,442.40)	(4,276,229.75)	(5,972,986.66)
Fund Balances, July 1, 2012	2800	4,556,185.72	20,062,819.00	8,349,396.57	50,120,641.62
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	16,995,376.60	4,073,166.82	44,147,654.96

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, 2013**

**Net Change in Fund Balances - Governmental Funds**

(\$5,972,986.66)

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 depreciation expense in excess of capital outlays in the current period.

3,482,475.00

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which proceeds exceeded repayments in the current period.

430,000.00

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.

(17,017.40)

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.

620,571.88

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.

(189,985.00)

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.

2,914,301.14

**Change in Net Position of Governmental Activities**

\$1,267,358.96

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

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
June 30, 2013

	Account Number	Governmental Activities - Internal Service Funds
<b>ASSETS</b>		
<i>Current Assets:</i>		
Cash and Cash Equivalents	1110	12,592,804.90
Investments	1160	0.00
Accounts Receivable, Net	1130	0.00
Interest Receivable on Investments	1170	0.00
Due From Reinsurer	1180	0.00
Deposits Receivable	1210	0.00
Due From Budgetary Funds	1141	0.00
Due From Other Agencies	1220	0.00
Inventory	1150	0.00
Prepaid Items	1230	0.00
Total Current Assets		12,592,804.90
<i>Noncurrent Assets:</i>		
Cash with Fiscal/Service Agents	1114	0.00
Other Post-Employment Benefits Asset	1410	0.00
Investments	1460	0.00
Total Noncurrent Assets		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 Lease	1370	0.00
Accumulated Depreciation	1379	0.00
Computer Software	1382	0.00
Accumulated Amortization	1389	0.00
Other Capital Assets, Net of Depreciation		0.00
Total Capital Assets		0.00
<b>Total Assets</b>		<b>12,592,804.90</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>
<b>LIABILITIES</b>		
<i>Current Liabilities:</i>		
Accrued Salaries and Benefits	2110	1,732.48
Payroll Deductions and Withholdings	2170	4,740.83
Accounts Payable	2120	48,719.00
Judgments Payable	2130	0.00
Sales Tax Payable	2260	0.00
Accrued Interest Payable	2210	0.00
Deposits Payable	2220	1,033,483.18
Due to Budgetary Funds	2161	615,752.82
Due to Other Agencies	2230	0.00
Deferred Revenues	2410	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	1,348,666.31
Estimated Liability for Claims Adjustment	2272	0.00
Total Current Liabilities		3,053,094.62
<i>Long-Term Liabilities</i>		
<i>Portion Due Within One Year:</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 Liability	2360	0.00
Due Within One Year		0.00
<i>Portion Due After One Year:</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 Liability	2360	0.00
Due in More Than One Year		0.00
Total Long-Term Liabilities		0.00
<b>Total Liabilities</b>		<b>3,053,094.62</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>
<b>NET POSITION</b>		
Net Investment in Capital Assets	2770	0.00
Restricted for	2780	0.00
Unrestricted	2790	9,539,710.28
<b>Total Net Position</b>		<b>9,539,710.28</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, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

	Account Number	Governmental Activities - Internal Service Funds
<b>OPERATING REVENUES</b>		
Charges for Services	3481	0.00
Charges for Sales	3482	0.00
Premium Revenue	3484	19,813,779.17
Other Operating Revenues	3489	0.00
<b>Total Operating Revenues</b>		19,813,779.17
<b>OPERATING EXPENSES</b>		
Salaries	100	124,169.01
Employee Benefits	200	35,236.93
Purchased Services	300	3,561,353.41
Energy Services	400	0.00
Materials and Supplies	500	1,853.28
Capital Outlay	600	450.00
Other	700	13,148,169.23
Depreciation and Amortization Expense	780	0.00
<b>Total Operating Expenses</b>		16,871,231.86
<b>Operating Income (Loss)</b>		2,942,547.31
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment Income	3430	(83.54)
Gifts, Grants, and Bequests	3440	0.00
Other Miscellaneous Local Sources	3495	0.00
Loss Recoveries	3740	0.00
Gain on Disposition of Assets	3780	0.00
Interest	720	0.00
Miscellaneous	790	0.00
Loss on Disposition of Assets	810	0.00
<b>Total Nonoperating Revenues (Expenses)</b>		(83.54)
<b>Income (Loss) Before Operating Transfers</b>		2,942,463.77
Transfers In	3600	0.00
Transfers Out	9700	(28,162.63)
<b>SPECIAL ITEMS</b>		0.00
<b>EXTRAORDINARY ITEMS</b>		0.00
<b>Change In Net Position</b>		2,914,301.14
Net Position - July 1, 2012	2880	6,625,409.14
Adjustment to Net Position	2896	0.00
Net Position - June 30, 2013	2780	9,539,710.28

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, 2013**

	Governmental Activities - Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from customers and users	19,288,775.40
Receipts from interfund services provided	0.00
Payments to suppliers	(15,871,936.92)
Payments to employees	(159,342.66)
Payments for interfund services used	0.00
Other receipts (payments)	0.00
<b>Net cash provided (used) by operating activities</b>	<b>3,257,495.82</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	28,162.63
<b>Net cash provided (used) by noncapital financing activities</b>	<b>28,162.63</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	18,924,220.60
Interest and dividends received	(83.54)
Purchase of investments	(18,367,826.40)
<b>Net cash provided (used) by investing activities</b>	<b>556,310.66</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>3,841,969.11</b>
Cash and cash equivalents - July 1, 2012	8,750,835.79
Cash and cash equivalents - June 30, 2013	12,592,804.90
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>	
Operating income (loss)	2,942,547.31
<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	0.00
(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	107.13
Increase (decrease) in payroll tax liabilities	(43.85)
Increase (decrease) in accounts payable	(7,350.07)
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	(525,003.77)
Increase (decrease) in due to other funds	615,752.82
Increase (decrease) in due to other agencies	0.00
Increase (decrease) in advanced/deferred revenue	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Programs	231,486.25
Increase (decrease) in estimated liability for claims adjustment	0.00
<b>Total adjustments</b>	<b>314,948.51</b>
<b>Net cash provided (used) by operating activities</b>	<b>3,257,495.82</b>
<b>Noncash 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, 2013**

	Account Number	Total Agency Funds 89X
<b>ASSETS</b>		
Cash and Cash Equivalents	1110	2,356,906.68
Investments	1160	0.00
Accounts Receivable, Net	1130	0.00
Interest Receivable on Investments	1170	0.00
Due From Budgetary Funds	1141	0.00
Inventory	1150	0.00
Due From Other Agencies	1220	0.00
<b>Total Assets</b>		2,356,906.68
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	
<b>Total Deferred Outflows of Resources</b>		
<b>LIABILITIES</b>		
Accrued Salaries and Benefits	2110	0.00
Payroll Deductions and Withholdings	2170	0.00
Accounts Payable	2120	0.00
Due to Other Agencies	2230	
Due to Budgetary Funds	2161	80,247.80
Internal Accounts Payable	2290	2,276,658.88
<b>Total Liabilities</b>		2,356,906.68
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	
<b>Total Deferred Inflows of Resources</b>		
<b>NET POSITION</b>		
Held in Trust for Pension Benefits		
Held in Trust for Scholarships and Other Purposes		
<b>Total Net Position</b>		

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 POSITION**  
**MAJOR AND NONMAJOR COMPONENT UNITS**  
June 30, 2013

	Account Number	Total Nonmajor Component Units	Total Component Units
<b>ASSETS</b>			
<i>Current Assets:</i>			
Cash and Cash Equivalents	1110	104,380.25	104,380.25
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 on Investments	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	7,300.00	7,300.00
Prepaid Items	1230	732,640.72	732,640.72
Total Current Assets		853,595.97	853,595.97
<i>Noncurrent Assets:</i>			
Cash with Fiscal/Service Agents	1114	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00
Investments	1460	0.00	0.00
Total Noncurrent Assets		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 Lease	1370	0.00	0.00
Less Accumulated Depreciation	1379	0.00	0.00
Audiovisual 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
Other Capital Assets, Net of Depreciation		0.00	0.00
Total Capital Assets		0.00	0.00
<b>Total Assets</b>		<b>853,595.97</b>	<b>853,595.97</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>			
<i>Current Liabilities:</i>			
Accrued Salaries and Benefits	2110	0.00	0.00
Payroll Deductions and Withholdings	2170	46.01	46.01
Accounts Payable	2120	6,456.66	6,456.66
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
Sales Tax Payable	2260	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
Current Notes Payable	2250	0.00	0.00
Deferred Revenues	2410	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	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
Total Current Liabilities		6,502.67	6,502.67
<i>Long-Term Liabilities</i>			
<i>Portion Due Within 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
Lease-Purchase Agreements Payable	2340	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00
Due within One Year		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
Lease-Purchase Agreements Payable	2340	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00
Due in More than One Year		0.00	0.00
Total Long-Term Liabilities		0.00	0.00
<b>Total Liabilities</b>		<b>6,502.67</b>	<b>6,502.67</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>	<b>0.00</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	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	845,907.21	845,907.21
Unrestricted	2790	1,186.09	1,186.09
<b>Total Net Position</b>		<b>847,093.30</b>	<b>847,093.30</b>

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, 2013**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
<i>Component Unit Activities:</i>						
Instruction	5000	218,157.55	0.00	0.00	0.00	(218,157.55)
Student 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	35,039.69	0.00	0.00	0.00	(35,039.69)
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
Student 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>253,197.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(253,197.24)</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 Position**

Net Position - July 1, 2012

Net Position - June 30, 2013

0.00
0.00
0.00
0.00
260,456.74
173.82
0.00
0.00
0.00
0.00
260,630.56
7,433.32
839,660.00
847,093.32

\*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**  
**MAJOR AND NONMAJOR COMPONENT UNITS**  
**TOTAL COMPONENT UNITS**  
**For the Fiscal Year Ended June 30, 2013**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Component Units Activities
<i>Component Unit Activities:</i>						
Instruction	5000	218,157.55	0.00	0.00	0.00	(218,157.55)
Student 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	35,039.69	0.00	0.00	0.00	(35,039.69)
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
Student 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>253,197.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(253,197.24)</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 Position**

Net Position - July 1, 2012

Net Position - June 30, 2013

0.00
0.00
0.00
0.00
260,456.74
173.82
0.00
0.00
0.00
0.00
260,630.56
7,433.32
839,660.00
847,093.32

\*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 FINANCIAL STATEMENTS  
JUNE 30, 2013**

**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 position and the statement of activities, present

**CHARLOTTE COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

information 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 – Other Federal Funds – to account for various Federal grant program resources related to Headstart, Title I, Title II, IDEA and other miscellaneous programs.
- Debt Service Fund – Other Debt Service – to account for the accumulation of resources for, and the payment of, debt principal, interest and related costs on the long-term debt.
- Capital Projects – Section 1011.71(2), Florida Statutes, Local Capital Improvement Tax 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 certificates of participation.

**CHARLOTTE COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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

- Internal Service Funds – to account for the District's Employee Benefits Program.
- 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 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.

**CHARLOTTE COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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.

➤ **New Pronouncements**

The GASB issued Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Positions (GASB 63) effective for reporting periods beginning after December 15, 2011. The statement provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. The District has implemented GASB 63 in the 2012-13 fiscal year financial statements and has restated the prior net assets as net positions, as reported in the statement of activities, in conformity with GASB 63 in the statement of net position financial statement. In the statement on net position, assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources, equals net position.

The GASB issued Statement No. 65, Items Previously Reported as Assets and Liabilities (GASB 65), effective for reporting periods beginning after December 15, 2012. The statement amends or supersedes the accounting and financial guidance for certain items previously required to be reported as assets or liabilities. In addition, the statement amends or supersedes requirements for the determination of major funds and addresses other statement of net position and governmental funds balance sheet presentation issues. The District has elected early adoption of GASB 65 in the 2012-13 fiscal year financial statements. The impact of the early adoption of the statement, due to a change in accounting principle, is discussed in a subsequent note.

➤ **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.

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➤ **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, 2013 totaled \$1,257,744.77 and cash on hand was \$4,250.00. In addition, the District has \$12,580,955.52 in cash in Trust at June 30, 2013, 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, 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 1.11845939 of amortized cost at June 30, 2013. 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.

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➤ **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, 2013:

2006 Qualified Zone Academy Bonds	Sinking Fund	\$1,632,264.25
2010A Qualified School Construction Bonds	Sinking Fund	\$10,617,958.78

➤ **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, 2013 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, 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



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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.

➤ **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.

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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.

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 2012 tax levy on September 11, 2012. 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.

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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. ACCOUNTING CHANGES**

The District's early adoption of GASB Statement No. 65, a change in accounting principle, requires the District to restate the beginning net position in the governmental activities in the amount of the deferred charges related to debt issuance costs of previously issued SBE bonds. The District's beginning net position was decreased \$10,030.48, restated to \$429,961,896.80, and resulted in the removal of deferred charges, previously reported as an asset, from the governmental activities statement of net position.

**3. 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:

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.

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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.

**4. INVESTMENTS**

As of June 30, 2013, the District has the following investments and maturities:

Investment	Maturities	Fair Value
State Board of Administration (SBA)		
Florida Prime (1)	40 day average	\$29,502,420.70
Fund B Surplus Funds Trust Fund	3.98 years	534,462.79
Debt Service Accounts	6 months	72,539.35
Bank of America Funds - Money Market (1)	40 days	95,008.48
Federal Home Loan Mortgage Corporation (FHLMC) (2)	10/30/2013	1,632,264.25
State Board of Administration (SBA)		
Florida Prime (1)(3)	40 day average	10,617,687.06
Federated Prime Obligations Fund (1) (3)		<u>271.72</u>
Total Investments		<u><u>\$42,454,654.35</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

**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 40 days at June 30, 2013. 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 3.98 years. A portfolio's WAL is the dollar weighted average length of time until

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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, 2013. 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, 2013, 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 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.

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**5. CHANGES IN CAPITAL ASSETS**

Changes in capital assets are presented in the table below.

	Balance 7-01-12	Additions	Deletions	Balance 6-30-13
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital Assets Not Being Depreciated:				
Land	\$12,814,823.30		\$0.00	\$12,814,823.30
Construction in Progress	\$49,329,827.10	\$15,490,900.99	\$58,575,938.30	\$6,244,789.79
Total Capital Assets Not Being Depreciated	\$62,144,650.40	\$15,490,900.99	\$58,575,938.30	\$19,059,613.09
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	\$6,512,045.34	\$66,875.19		\$6,578,920.53
Buildings and Fixed Equipment	\$454,558,264.02	\$58,575,938.30		\$513,134,202.32
Furniture, Fixtures, and Equipment	\$26,029,039.87	\$1,665,774.60	\$1,526,090.19	\$26,168,724.28
Motor Vehicles	\$12,798,423.98	\$773,549.12	\$239,490.69	\$13,332,482.41
Computer Software	\$1,012,168.05	\$41,393.99	\$6,800.00	\$1,046,762.04
Total Capital Assets Being Depreciated	\$500,909,941.26	\$61,123,531.20	\$1,772,380.88	\$560,261,091.58
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	-\$4,464,615.00	-\$252,852.00	\$0.00	-\$4,717,467.00
Buildings and Fixed Equipment	-\$79,268,815.00	-\$10,246,351.00	\$0.00	-\$89,515,166.00
Furniture, Fixtures, and Equipment	-\$16,919,636.44	-\$2,714,182.78	-\$1,526,090.19	-\$18,107,729.03
Motor Vehicles	-\$7,883,037.14	-\$1,136,286.82	-\$239,490.69	-\$8,779,833.27
Audio-Visual Materials and				\$0.00
Computer Software	-\$689,171.33	-\$125,103.29	-\$6,800.00	-\$807,474.62
Total Accumulated Depreciation	-\$109,225,274.91	-\$14,474,775.89	-\$1,772,380.88	-\$121,927,669.92
Total Capital Assets Being Depreciated, Net	\$391,684,666.35	\$46,648,755.31	\$0.00	\$438,333,421.66
Governmental Activities Capital Assets, Net	\$453,829,316.75	\$62,139,656.30	\$58,575,938.30	\$457,393,034.75

The District's capital assets serve several functions; accordingly, depreciation expense, which totals \$14,474,775.89, is not charged to functions but is shown as unallocated on the statement of activities.

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

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

Balance 7-1-12	Additions	Deletions	Balance 6-30-13
-	\$ 19,000,000.00	19,000,000.00	-
<u>\$ -</u>	<u>\$ 19,000,000.00</u>	<u>\$ 19,000,000.00</u>	<u>\$ -</u>

On October 5, 2012, the Charlotte County District School Board issued Tax Anticipation Note, Series 2012, in the amount of \$19 million. The note carried an interest rate of 2 percent and was repaid on March 31, 2013.

**7. 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 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, 2013, the paying agent held \$1,632,264.25.

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**8. 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 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, 2013, the market value of the sinking fund account was \$10,617,958.78.



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**9. STATE SCHOOL BONDS PAYABLE**

Bonds payable at June 30, 2013, are as follows:

Bond Type	Amount Outstanding	Interest Rates (Percent)*	Annual Maturity To
State School Bonds			
Series 2005-B	2,380,000	5.0%	2018
Series 2009-A	160,000	2-5%	2019
Subtotal	2,540,000		
Add: Unamortized Premium	185,051		
Less: Unamortized difference between Reacquisition Price and Net Carrying Amount	-96,515		
Total Bonds Payable	2,628,536		

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, 2013, are as follows:

Fiscal Year Ending June 30	Total	Principal	Interest
State School Bonds:			
2014	582,000	455,000	127,000
2015	579,250	475,000	104,250
2016	580,500	500,000	80,500
2017	585,500	530,000	55,500
2018	589,000	560,000	29,000
2019	21,000	20,000	1,000
Subtotal	2,937,250	2,540,000	397,250
Add: Unamortized Premium	185,051	185,051	
Less: Unamortized difference between Reacquisition Price and Net Carrying Amount	-96,515	-96,515	
Total State School Bonds	3,025,786	2,628,536	397,250

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

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

Description	Balance 7/1/2012	Additions	Deductions	Balance 6/30/2013	Due in One Year
<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	0	60,000,000.00	
Bonds Payable	3,077,666.42	0	449,130.60	2,628,535.82	455,000.00
Estimated Insurance Claims Payable	1,117,180.06	13,263,313.89	13,031,827.64	1,348,666.31	
Compensated Absences Payable	11,018,461.29	776,383.57	1,396,955.45	10,397,889.41	1,511,493.18
Other Post-employment Ben. Oblig.	1,406,968.00	189,985.00	0	1,596,953.00	
Total Governmental Activities	81,620,275.77	14,229,682.46	14,877,913.69	80,972,044.54	1,966,493.18

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.

**11. 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:	292,178.24	
Special Revenue:		
ARRA Race to the Top		891.60
Special Revenue Fund - Other Federal		291,286.64
Nonmajor:		
Special Revenue - Miscellaneous Fund	615,752.82	
Internal Service Fund - Employee Benefits		615,752.82
Total	\$907,931.06	\$907,931.06

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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	\$6,936,130.28	
Capital Projects:		
Capital Improvement Fund		8,926,787.81
Debt Service Funds:		
Qualified Zone Academy Bond	242,708.40	
Qualified School Construction Bond	3,776,111.76	
Nonmajor Funds:		
Special Revenue - Miscellaneous Fund		2,000,000.00
Internal Service Fund - Special Projects Consortium		28,162.63
Total	<u>\$10,954,950.44</u>	<u>\$10,954,950.44</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.

## 12. 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.

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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."

**13. SCHEDULE OF STATE REVENUE SOURCES**

The following is a schedule of the District's State revenue for the 2012-13 fiscal year:

Source	Amount
Florida Education Finance Program	\$ 11,720,909.00
Categorical Educational Programs:	
Class-size Reduction/Operating Funds	17,277,770.00
School Recognition Funds	981,157.00
Voluntary Prekindergarten Program	550,626.92
District Discretionary Lottery Funds	44,182.00
Workforce Development Program	2,572,245.00
Workforce Development Performance Incentive	43,330.00
Motor Vehicle License Tax (Capital Outlay and Debt Service)	676,517.70
Miscellaneous	502,390.14
<b>Total</b>	<b>\$ 34,369,127.76</b>

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

**14. PROPERTY TAXES**

The following is a summary of millages and taxes levied on the 2012 tax roll for the 2012-13 fiscal year:

	<u>Millages</u>	<u>Taxes Levied</u>
<u>GENERAL FUND</u>		
Nonvoted School Tax:		
Required Local Effort	5.164	66,187,033
Prior Period Funding Adjustment	0.079	1,012,544
Basic Discretionary Local Effort	0.748	9,587,123
<u>CAPITAL PROJECTS FUNDS</u>		
Nonvoted Tax:		
Local Capital Improvements	1.500	19,225,513
Total	<u>7.4910</u>	<u>96,012,213</u>

**15. 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

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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 2012-13 fiscal year, contribution rates were as follows:

<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>5.18</b>
<b>Florida Retirement System, Elected County Officers</b>	<b>3.00</b>	<b>10.23</b>
<b>Florida Retirement System, Senior Management Service</b>	<b>3.00</b>	<b>6.30</b>
<b>Deferred Retirement Option Program</b>	<b>0.00</b>	<b>5.44</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, 2011, June 30, 2012 and June 30, 2013, totaled \$7,722,141.30, \$2,899,237.92 and \$2,956,697.80 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

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the respective plans. Employee contributions for the Plan for the fiscal year ended June 30, 2012 and June 30, 2013 were \$1,764,484.28 and \$1,705,521.86 respectively. There were 514 PEORP participants during the 2012-13 fiscal year. Required contributions to PEORP totaled \$1,076,289.66, with employee contributions of \$620,199.80.

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.

**16. 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.

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**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 2012-13 fiscal year, 64 retirees received other postemployment benefits. The District provided required contributions of \$242,698 toward the annual OPEB cost, net of retiree contributions totaling \$592,520, 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:

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

Normal Cost (service cost for one year)	200,593
Amortization of Unfunded Actuarial Accrued Liability	<u>280,146</u>
Annual Required Contribution (ARC)	\$480,739
Interest on Net OPEB Obligation	63,314
Adjustment to Annual Required Contribution	<u>-111,370</u>
Annual OPEB Cost (Expense)	432,683
Estimated Contributions Made	<u>-242,698</u>
Increase in Net OPEB Obligation	\$189,985
Net OPEB Obligation, Beginning of Year	<u>1,406,968</u>
Net OPEB Obligation, End of Year	<u><u>\$1,596,953</u></u>



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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, 2013, and the preceding years, were as follows:

<i>Schedule of Employer Contributions</i>			
<i>Fiscal Year</i>	<i>Annual OPEB</i>	<i>Percentage of</i>	<i>Net OPEB</i>
<i>Ending</i>	<i>Cost</i>	<i>Annual OPEB</i>	<i>Net OPEB</i>
		<i>Cost Contributed</i>	<i>Obligation</i>
6/30/2011	\$784,862	61.21%	\$1,237,741
6/30/2012	\$416,408	59.36%	\$1,406,968
6/30/2013	\$432,683	56.09%	\$1,596,953

**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.

**CHARLOTTE COUNTY  
DISTRICT SCHOOL BOARD  
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The District's OPEB actuarial valuation as of January 1, 2013, used the entry age normal cost actuarial method to estimate the unfunded actuarial liability as of June 30, 2013, and to estimate the District's 2012-13 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 2012-13 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, 2013, was 12 years.

**17. CONSTRUCTION CONTRACT COMMITMENTS**

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

Project		Contract Amount	Completed to Date	Balance Committed
Lemon Bay High School				
Architect	Phase IV b -V	2,265,993.96	1,569,733.74	696,260.22
Contractor	Phase V	14,294,981.50	2,042,652.01	12,252,329.49
		<u>16,560,975.46</u>	<u>3,612,385.75</u>	<u>12,948,589.71</u>

**18. CONSORTIUMS**

The District is a member of both the Small School District Council Consortium and the Greater Florida Consortium of School Boards. These consortiums are organized to provide educational information, interpretation, and consultation assistance to the District.

**19. 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

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have established a combined limited self-insurance program for property protection, general liability, automobile liability, workers' compensation, money and securities, employee fidelity 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, 2013, a liability in the amount of \$1,348,666.31 was actuarially determined to cover estimated incurred but not reported insurance claims payable.

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

**CHARLOTTE COUNTY  
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<u>Fiscal Year</u>	<u>Beginning Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Est. Liability</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year-end</u>
2012-13	\$1,117,180.06	\$13,263,313.89	(\$13,031,827.64)	\$1,348,666.31
2011-12	\$1,196,300.00	\$13,278,709.47	(\$13,357,829.41)	\$1,117,180.06

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

**20. INTERNAL SERVICE FUNDS**

The following is a summary of financial information as reported in the internal service fund for the 2012-13 fiscal year:

	Employee Benefit Insurance
	<hr/>
Total Assets	\$12,592,804.90
	<hr/>
Liabilities and Net Assets:	
Accounts Payable	48,719.00
Salaries, Benefits and Payroll	
Taxes Payable	1,732.48
Payroll Deductions and	
Withholdings Payable	4,740.83
Due to budgetary	615,752.82
Deposits Payable	1,033,483.18
Estimated Unpaid Claims	1,348,666.31
Unrestricted Net Assets	9,539,710.28
	<hr/>
Total Liabilities and Net Assets	\$12,592,804.90
	<hr/>
Revenues:	
Premium Contributions	19,813,779.17
Interest/Miscellaneous Income	-83.54
	<hr/>
Total Revenues	19,813,695.63
Total Expenses	-16,871,231.86
	<hr/>
Change in Net Assets	\$2,942,463.77
	<hr/>

**CHARLOTTE COUNTY  
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**21. 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 04CH3161/46 with a period ending October 31, 2012, the required amount of non-Federal share is \$184,021.87. For grant number 04CH3161/47 the required amount of non-Federal share during the period November 1, 2012 through June 30, 2013 is \$334,648.83.

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**REQUIRED SUPPLEMENTARY INFORMATION -**  
**SCHEDULE OF FUNDING PROGRESS**  
**OTHER POST-EMPLOYMENT BENEFITS PLAN**  
**June 30, 2013**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll [(b-a)/c]
7/1/2007	0	\$4,981,327	\$4,981,327	0.00%	\$93,787,311	5.31%
1/1/2010	0	\$6,042,832	\$6,042,832	0.00%	\$64,612,372	9.35%
1/1/2012	0	\$3,328,950	\$3,328,950	0.00%	\$63,062,639	5.28%

**CHARLOTTE COUNTY  
DISTRICT SCHOOL BOARD  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2013**

**Note 1 – BUDGETARY BASIS OF ACCOUNTING**

Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.

**Note 2 – SCHEDULE OF FUNDING PROGRESS – OTHER POSTEMPLOYMENT BENEFITS**

The January 1, 2012, projected unfunded actuarial accrued liability of \$3,328,950 was significantly lower than the January 1, 2010 liability of \$6,042,832 as a result of benefit changes and other changes in liabilities and costs as discussed below:

- *Initial Cost of Coverage and Retiree Contributions* – In the previous valuation, the cost of coverage was expected to increase from \$776 to \$909 per employee per month; however, the cost actually decreased to \$706 per employee per month for the year beginning January 1, 2012. At the same time, monthly contributions required from retirees increased from \$538 to \$539 for single coverage. These changes had a decreasing effect on the cost and liability.
- *Population Changes* – The number of enrolled retirees receiving post-employment health-care benefits decreased from 77 in the previous valuation to 64 in the latest valuation. At the same time, the number of active employees eligible for future postemployment health-care benefits decreased from 1,653 to 1,605. This change had a decreasing impact on the cost and liability resulting from the valuation.
- *Medical Trend Assumption* – The actuary revised the rate of coverage acceptance from 20% in the prior valuation to 25% in the latest valuation, based on updated data. This change had an increasing effect on the cost and liability. Furthermore, the actuary continued the rate of coverage lapsing at 65 to be 95%.
- *Medicare Offset Assumption* – The actuary changed an assumption pertaining to the cost of coverage for retirees eligible for Medicare. In the prior valuation, they had assumed that the employer's costs for claims incurred by Medicare eligible retirees would be 35% lower than the cost of the same claim incurred by a retiree who is not eligible for Medicare benefits. In the latest valuation, they increased that percentage to 45%. This change had a decreasing effect on the cost and liability.
- *Demographic Assumptions* – The actuary also revised assumed retirement rates to reflect changes made by the Florida Retirement System for its July 1, 2011 actuarial valuation. This had a very modest decreasing effect on the cost and liability.

**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, 2013**

	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	176,877.67	19,877.67
Federal Through State and Local	3200	931,473.00	931,473.00	963,270.19	31,797.19
State Sources	3300	35,338,165.00	33,481,327.00	33,570,414.93	89,087.93
Local Sources:					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	73,695,929.00	73,870,929.00	73,883,996.40	13,067.40
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue		3,470,304.00	3,937,783.00	4,575,960.99	638,177.99
Total Local Sources	3400	77,166,233.00	77,808,712.00	78,459,957.39	651,245.39
<b>Total Revenues</b>		113,592,871.00	112,378,512.00	113,170,520.18	792,008.18
<b>EXPENDITURES</b>					
Current:					
Instruction	5000	71,833,811.00	71,090,953.80	69,950,678.76	1,140,275.04
Student Personnel Services	6100	6,892,286.00	6,691,112.00	6,491,331.03	199,780.97
Instructional Media Services	6200	1,359,888.00	1,357,087.67	1,264,834.45	92,253.22
Instruction and Curriculum Development Services	6300	2,761,622.00	2,814,121.00	2,672,401.08	141,719.92
Instructional Staff Training Services	6400	1,268,703.00	1,286,528.00	1,248,131.63	38,396.37
Instructional-Related Technology	6500	489,635.00	795,335.00	787,579.33	7,755.67
Board	7100	842,913.00	692,613.00	682,183.11	10,429.89
General Administration	7200	318,605.00	321,605.00	308,342.83	13,262.17
School Administration	7300	8,352,767.00	8,539,745.00	8,500,802.86	38,942.14
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500	924,424.00	925,424.00	891,688.10	33,735.90
Food Services	7600			0.00	0.00
Central Services	7700	2,943,447.00	2,966,227.00	2,910,970.40	55,256.60
Student Transportation Services	7800	6,609,991.00	6,367,854.00	5,933,801.70	434,052.30
Operation of Plant	7900	11,792,127.00	11,570,208.00	11,202,636.03	367,571.97
Maintenance of Plant	8100	3,728,297.00	3,735,297.00	3,713,391.16	21,905.84
Administrative Technology Services	8200	1,332,004.00	1,460,844.00	1,320,402.01	140,441.99
Community Services	9100	125,066.00	125,266.00	105,166.15	20,099.85
Debt Service: (Function 9200)					
Retirement of Principal	710			0.00	0.00
Interest	720	100,000.00	85,000.00	74,686.86	10,313.14
Due and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
<b>Total Expenditures</b>		121,675,586.00	120,825,220.47	118,059,027.49	2,766,192.98
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(8,082,715.00)	(8,446,708.47)	(4,888,507.31)	3,558,201.16
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	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
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			35,269.17	35,269.17
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600	6,925,000.00	6,953,163.00	6,936,130.28	(17,032.72)
Transfers Out	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		6,925,000.00	6,953,163.00	6,971,399.45	18,236.45
<b>SPECIAL ITEMS</b>				0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				0.00	0.00
<b>Net Change in Fund Balances</b>		(1,157,715.00)	(1,493,545.47)	2,082,892.14	3,576,437.61
Fund Balances, July 1, 2012	2800	8,745,011.00	8,745,010.63	8,745,010.63	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2013	2700	7,587,296.00	7,251,465.16	10,827,902.77	3,576,437.61



**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE - OTHER FEDERAL PROGRAMS FUND**  
**For the Fiscal Year Ended June 30, 2013**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100	2,173,670.00	2,107,713.44	2,074,682.80	(33,030.64)
Federal Through State	3200	10,611,953.00	11,347,920.81	8,881,228.94	(2,466,691.87)
State Sources	3300			0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			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>		12,785,623.00	13,455,634.25	10,955,911.74	(2,499,722.51)
<b>EXPENDITURES</b>					
Current:					
Instruction	5000	5,994,267.00	6,752,909.59	5,619,156.42	1,133,753.17
Student Personnel Services	6100	768,403.00	863,669.75	670,196.86	193,472.89
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300	3,722,552.00	3,424,010.18	2,573,859.94	850,150.24
Instructional Staff Training Services	6400	1,406,941.00	1,520,668.13	1,359,943.11	160,725.02
Instructional-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200	512,135.00	524,300.64	395,569.04	128,731.60
School Administration	7300	160,026.00	141,627.48	137,304.61	4,322.87
Facilities Acquisition and Construction	7410	94,578.00	66,897.00	66,875.19	21.81
Fiscal Services	7500	25,526.00	25,424.66	25,420.95	3.71
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800	28,034.00	25,684.64	4,958.18	20,726.46
Operation of Plant	7900	73,161.00	110,442.18	102,627.44	7,814.74
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200)					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
<b>Total Expenditures</b>		12,785,623.00	13,455,634.25	10,955,911.74	2,499,722.51
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	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
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
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
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding 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	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	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	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 - FEDERAL ECONOMIC STIMULUS PROGRAMS FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

	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	649,561.00	425,329.77	425,329.77	0.00
State Sources	3300			0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			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>		649,561.00	425,329.77	425,329.77	0.00
<b>EXPENDITURES</b>					
Current:					
Instruction	5000	132,448.00	94,078.23	94,078.23	0.00
Student Personnel Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300	298,449.00	148,613.35	148,613.35	0.00
Instructional Staff Training Services	6400	87,330.00	65,912.71	65,912.71	0.00
Instructional-Related Technology	6500	11,900.00		0.00	0.00
Board	7100			0.00	0.00
General Administration	7200	15,018.00	12,909.75	12,909.75	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
Student Transportation Services	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	104,416.00	103,815.73	103,815.73	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200)					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
<b>Total Expenditures</b>		649,561.00	425,329.77	425,329.77	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	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
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
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
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding 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	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	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00

**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2013**

		Special Revenue Funds		
	Account Number	Food Services 410	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and Cash Equivalents	1110	1,611,700.60	1,534,856.81	3,146,557.41
Investments	1160	29,346.39	0.00	29,346.39
Taxes Receivable, Net	1120	0.00	0.00	0.00
Accounts Receivable, Net	1130	7,940.41	0.00	7,940.41
Interest Receivable on Investments	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 Funds	1141	0.00	615,752.82	615,752.82
Internal Funds	1142	0.00	0.00	0.00
Due From Other Agencies	1220	71,545.75	0.00	71,545.75
Inventory	1150	279,303.80	0.00	279,303.80
Prepaid Items	1230	0.00	0.00	0.00
Restricted Assets:				
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00
Total Assets		1,999,836.95	2,150,609.63	4,150,446.58
DEFERRED OUTFLOWS OF RESOURCES				
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		1,999,836.95	2,150,609.63	4,150,446.58
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accrued Salaries and Benefits	2110	28,333.54	0.00	28,333.54
Payroll Deductions and Withholdings	2170	28,501.85	0.00	28,501.85
Accounts Payable	2120	12,881.81	4,961.19	17,843.00
Judgments Payable	2130	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00
Sales Tax Payable	2260	35.00	0.00	35.00
Matured Bonds Payable	2180	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00
Deposits Payable	2220	81,703.99	0.00	81,703.99
Due to Other Agencies	2230	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00
Due to Other Funds:				
Budgetary Funds	2161	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00
Deferred Revenues:				
Unearned Revenue	2410	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00
Total Liabilities		151,456.19	4,961.19	156,417.38
DEFERRED INFLOWS OF RESOURCES				
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00
FUND BALANCES				
Nonspendable:				
Inventory	2711	279,303.80	0.00	279,303.80
Prepaid Amounts	2712	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	279,303.80	0.00	279,303.80
Restricted for:				
Economic Stabilization	2721	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00
Restricted for	2729	1,569,076.96	0.00	1,569,076.96
Restricted for	2729	0.00	0.00	0.00
Total Restricted Fund Balance	2720	1,569,076.96	0.00	1,569,076.96
Committed to:				
Economic Stabilization	2731	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00
Committed for	2739	0.00	2,145,648.44	2,145,648.44
Committed for	2739	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	2,145,648.44	2,145,648.44
Assigned to:				
Special Revenue	2741	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00
Total Fund Balances	2700	1,848,380.76	2,145,648.44	3,994,029.20
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		1,999,836.95	2,150,609.63	4,150,446.58

The accompanying notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2013

	Account Number	Debt Service Funds	
		SBE/COBI Bonds 210	Total Nonmajor Debt Service Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>			
<b>ASSETS</b>			
Cash and Cash Equivalents	1110	0.00	0.00
Investments	1160	72,539.35	72,539.35
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00
Interest Receivable on Investments	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>		72,539.35	72,539.35
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		72,539.35	72,539.35
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accrued Salaries and Benefits	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
Sales Tax Payable	2260	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
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	0.00	0.00
Due to Other Agencies	2230	0.00	0.00
Current 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 Revenues:</i>			
Unearned Revenue	2410	0.00	0.00
Unavailable Revenue	2410	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00
<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	72,539.35	72,539.35
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	72,539.35	72,539.35
<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	72,539.35	72,539.35
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		72,539.35	72,539.35

The accompanying notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2013**

June 30, 2013

	Account Number	Capital Projects Funds	
		Capital Outlay and Debt Service Program 360	Total Nonmajor Capital Projects Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and Cash Equivalents	1110	6,598.27	6,598.27
Investments	1160	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00
Due From Reinsurer	1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
Due From Other Funds:			
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
Restricted Assets:			
Cash with Fiscal/Service Agents	1114	0.00	0.00
Total Assets		6,598.27	6,598.27
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00
Total Assets and Deferred Outflows of Resources		6,598.27	6,598.27
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accrued Salaries and Benefits	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
Sales Tax Payable	2260	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
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	0.00	0.00
Due to Other Agencies	2230	0.00	0.00
Current Notes Payable	2250	0.00	0.00
Due to Other Funds:			
Budgetary Funds	2161	0.00	0.00
Internal Funds	2162	0.00	0.00
Deferred Revenues:			
Unearned Revenue	2410	0.00	0.00
Unavailable Revenue	2410	0.00	0.00
Total Liabilities		0.00	0.00
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00
FUND BALANCES			
Nonspendable:			
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
Total Nonspendable Fund Balance	2710	0.00	0.00
Restricted for:			
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	6,598.27	6,598.27
Restricted for	2729	0.00	0.00
Restricted for	2729	0.00	0.00
Total Restricted Fund Balance	2720	6,598.27	6,598.27
Committed to:			
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
Total Committed Fund Balance	2730	0.00	0.00
Assigned to:			
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
Total Assigned Fund Balance	2740	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00
Total Fund Balances	2700	6,598.27	6,598.27
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		6,598.27	6,598.27

The accompanying notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2013

	Account Number	Total Nonmajor Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>		
<b>ASSETS</b>		
Cash and Cash Equivalents	1110	3,153,155.68
Investments	1160	101,885.74
Taxes Receivable, Net	1120	0.00
Accounts Receivable, Net	1130	7,940.41
Interest Receivable on Investments	1170	0.00
Due From Reinsurer	1180	0.00
Deposits Receivable	1210	0.00
<i>Due From Other Funds:</i>		
Budgetary Funds	1141	615,752.82
Internal Funds	1142	0.00
Due from Other Agencies	1220	71,545.75
Inventory	1150	279,303.80
Prepaid Items	1230	0.00
<i>Restricted Assets:</i>		
Cash with Fiscal/Service Agents	1114	0.00
<b>Total Assets</b>		<b>4,229,584.20</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>4,229,584.20</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accrued Salaries and Benefits	2110	28,333.34
Payroll Deductions and Withholdings	2170	28,501.85
Accounts Payable	2120	17,843.00
Judgments Payable	2130	0.00
Construction Contracts Payable	2140	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00
Sales Tax Payable	2260	35.00
Matured Bonds Payable	2180	0.00
Matured Interest Payable	2190	0.00
Due to Fiscal Agent	2240	0.00
Accrued Interest Payable	2210	0.00
Deposits Payable	2220	81,703.99
Due to Other Agencies	2230	0.00
Current Notes Payable	2250	0.00
<i>Due to Other Funds:</i>		
Budgetary Funds	2161	0.00
Internal Funds	2162	0.00
<i>Deferred Revenues:</i>		
Unearned Revenue	2410	0.00
Unavailable Revenue	2410	0.00
<b>Total Liabilities</b>		<b>156,417.38</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>
<b>FUND BALANCES</b>		
<i>Nonspendable:</i>		
Inventory	2711	279,303.80
Prepaid Amounts	2712	0.00
Permanent Fund Principal	2713	0.00
Other Not in Spendable Form	2719	0.00
<b>Total Nonspendable Fund Balance</b>	<b>2710</b>	<b>279,303.80</b>
<i>Restricted for:</i>		
Economic Stabilization	2721	0.00
Federal Required Carryover Programs	2722	0.00
State Required Carryover Programs	2723	0.00
Local Sales Tax and Other Tax Levy	2724	0.00
Debt Service	2725	72,539.35
Capital Projects	2726	6,598.27
Restricted for	2729	1,569,076.96
Restricted for	2729	0.00
<b>Total Restricted Fund Balance</b>	<b>2720</b>	<b>1,648,214.58</b>
<i>Committed to:</i>		
Economic Stabilization	2731	0.00
Contractual Agreements	2732	0.00
Committed for	2739	2,145,648.44
Committed for	2739	0.00
<b>Total Committed Fund Balance</b>	<b>2730</b>	<b>2,145,648.44</b>
<i>Assigned to:</i>		
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	0.00
<b>Total Assigned Fund Balance</b>	<b>2740</b>	<b>0.00</b>
<b>Total Unassigned Fund Balance</b>	<b>2750</b>	<b>0.00</b>
<b>Total Fund Balances</b>	<b>2700</b>	<b>4,073,166.82</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		<b>4,229,584.20</b>

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 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

	Account Number	Special Revenue Funds		Total Nonmajor Special Revenue Funds
		Food Services 410	Miscellaneous Special Revenue 490	
<b>REVENUES</b>				
Federal Direct	3100	0.00	0.00	0.00
Federal Through State and Local	3200	6,308,278.03	0.00	6,308,278.03
State Sources	3300	113,609.00	0.00	113,609.00
<i>Local Sources:</i>				
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00
Charges for Service - Food Service	345X	2,264,415.38	0.00	2,264,415.38
Impact Fees	3496	0.00	0.00	0.00
Other Local Revenue		17,406.23	12,714.99	30,121.22
Total Local Sources	3400	2,281,821.61	12,714.99	2,294,536.60
<b>Total Revenues</b>		8,703,708.64	12,714.99	8,716,423.63
<b>EXPENDITURES</b>				
<i>Current:</i>				
Instruction	5000	0.00	0.00	0.00
Student 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	2,610,380.45	2,610,380.45
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	8,372,838.83	0.00	8,372,838.83
Central Services	7700	0.00	0.00	0.00
Student Transportation Services	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 and Fees	730	0.00	0.00	0.00
Miscellaneous	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>		8,372,838.83	2,610,380.45	10,983,219.28
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		330,869.81	(2,597,665.46)	(2,266,795.65)
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Bonds	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
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00
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
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00
Face Value of Refunding Bonds	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
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00
Payments to Refunding 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	(2,000,000.00)	(2,000,000.00)
<b>Total Other Financing Sources (Uses)</b>		0.00	(2,000,000.00)	(2,000,000.00)
<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>		330,869.81	(4,597,665.46)	(4,266,795.65)
Fund Balances, July 1, 2012	2800	1,517,510.95	6,743,313.90	8,260,824.85
Adjustment to Fund Balances	2891	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	1,848,380.76	2,145,648.44	3,994,029.20

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 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

	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	569,069.26	569,069.26
<i>Local Sources:</i>			
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00
Local Sales Taxes	3418, 3419	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>		569,069.26	569,069.26
<b>EXPENDITURES</b>			
<i>Current:</i>			
Instruction	5000	0.00	0.00
Student 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
Student Transportation Services	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	430,000.00	430,000.00
Interest	720	148,150.00	148,150.00
Dues and Fees	730	6,951.63	6,951.63
Miscellaneous	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>		585,101.63	585,101.63
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(16,032.37)	(16,032.37)
<b>OTHER FINANCING SOURCES (USES)</b>			
Issuance of Bonds	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
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00
Loans	3720	0.00	0.00
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
Proceeds from Special Facility Construction Account	3770	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00
Payments to Refunding 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>		(16,032.37)	(16,032.37)
Fund Balances, July 1, 2012	2800	88,571.72	88,571.72
Adjustment to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2013	2700	72,539.35	72,539.35

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 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

	Account Number	Capital Projects Funds	
		Capital Outlay and Debt Service Program 360	Total Nonmajor Capital Projects Funds
<b>REVENUES</b>			
Federal Direct	3100	0.00	0.00
Federal Through State and Local	3200	0.00	0.00
State Sources	3300	116,034.57	116,034.57
Local Sources:			
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00
Impact Fees	3496	0.00	0.00
Other Local Revenue		0.70	0.70
Total Local Sources	3400	0.70	0.70
<b>Total Revenues</b>		116,035.27	116,035.27
<b>EXPENDITURES</b>			
Current:			
Instruction	5000	0.00	0.00
Student 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
Student Transportation Services	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
Debt Service: (Function 9200)			
Retirement of Principal	710	0.00	0.00
Interest	720	0.00	0.00
Dues and Fees	730	0.00	0.00
Miscellaneous	790	0.00	0.00
Capital Outlay:			
Facilities Acquisition and Construction	7420	109,437.00	109,437.00
Other Capital Outlay	9300	0.00	0.00
<b>Total Expenditures</b>		109,437.00	109,437.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		6,598.27	6,598.27
<b>OTHER FINANCING SOURCES (USES)</b>			
Issuance of Bonds	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
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00
Loans	3720	0.00	0.00
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
Proceeds from Special Facility Construction Account	3770	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00
Payments to Refunding 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>		6,598.27	6,598.27
Fund Balances, July 1, 2012	2800	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2013	2700	6,598.27	6,598.27

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 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

	Account Number	Total Nonmajor Governmental Funds
<b>REVENUES</b>		
Federal Direct	3100	0.00
Federal Through State and Local	3200	6,308,278.03
State Sources	3300	798,712.83
<i>Local Sources:</i>		
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00
Local Sales Taxes	3418, 3419	0.00
Charges for Service - Food Service	345X	2,264,415.38
Impact Fees	3496	0.00
Other Local Revenue		30,121.92
Total Local Sources	3400	2,294,537.30
<b>Total Revenues</b>		<b>9,401,528.16</b>
<b>EXPENDITURES</b>		
<i>Current:</i>		
Instruction	5000	0.00
Student Personnel Services	6100	0.00
Instructional Media Services	6200	0.00
Instruction and Curriculum Development Services	6300	0.00
Instructional Staff Training Services	6400	0.00
Instructional-Related Technology	6500	0.00
Board	7100	0.00
General Administration	7200	0.00
School Administration	7300	0.00
Facilities Acquisition and Construction	7410	2,610,380.45
Fiscal Services	7500	0.00
Food Services	7600	8,372,838.83
Central Services	7700	0.00
Student Transportation Services	7800	0.00
Operation of Plant	7900	0.00
Maintenance of Plant	8100	0.00
Administrative Technology Services	8200	0.00
Community Services	9100	0.00
<i>Debt Service: (Function 9200)</i>		
Retirement of Principal	710	430,000.00
Interest	720	148,150.00
Dues and Fees	730	6,951.63
Miscellaneous	790	0.00
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	109,437.00
Other Capital Outlay	9300	0.00
<b>Total Expenditures</b>		<b>11,677,757.91</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>(2,276,229.75)</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Issuance of Bonds	3710	0.00
Premium on Sale of Bonds	3791	0.00
Discount on Sale of Bonds	891	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00
Premium on Lease-Purchase Agreements	3793	0.00
Discount on Lease-Purchase Agreements	893	0.00
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Proceeds of Forward Supply Contract	3760	0.00
Proceeds from Special Facility Construction Account	3770	0.00
Face Value of Refunding Bonds	3715	0.00
Premium on Refunding Bonds	3792	0.00
Discount on Refunding Bonds	892	0.00
Refunding Lease-Purchase Agreements	3755	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00
Transfers In	3600	0.00
Transfers Out	9700	(2,000,000.00)
<b>Total Other Financing Sources (Uses)</b>		<b>(2,000,000.00)</b>
<b>SPECIAL ITEMS</b>		
		0.00
<b>EXTRAORDINARY ITEMS</b>		
		0.00
<b>Net Change in Fund Balances</b>		<b>(4,276,229.75)</b>
Fund Balances, July 1, 2012	2800	8,349,396.57
Adjustment to Fund Balances	2891	0.00
Fund Balances, June 30, 2013	2700	4,073,166.82

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 POSITION**  
**INTERNAL SERVICE FUNDS**  
June 30, 2013

	Account Number	Self-Insurance 711	Total Internal Service Funds
<b>ASSETS</b>			
<i>Current Assets:</i>			
Cash and Cash Equivalents	1110	12,592,804.90	12,592,804.90
Investments	1160	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00
Due from Reinsurer	1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
Due From Budgetary Funds	1141	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
Total Current Assets		12,592,804.90	12,592,804.90
<i>Noncurrent Assets:</i>			
Cash with Fiscal/Service Agent	1114	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00
Investments	1460	0.00	0.00
Total Noncurrent Assets		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
Accumulated Depreciation	1329	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00
Motor Vehicles	1350	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00
Property Under Capital Lease	1370	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00
Computer Software	1382	0.00	0.00
Accumulated Amortization	1389	0.00	0.00
Other Capital Assets, Net of Depreciation		0.00	0.00
Total Capital Assets		0.00	0.00
Total Assets		12,592,804.90	12,592,804.90
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00
<b>LIABILITIES</b>			
<i>Current Liabilities:</i>			
Accrued Salaries and Benefits	2110	1,732.48	1,732.48
Payroll Deductions and Withholdings	2170	4,740.83	4,740.83
Accounts Payable	2120	48,719.00	48,719.00
Judgments Payable	2130	0.00	0.00
Sales Tax Payable	2260	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	1,033,483.18	1,033,483.18
Due to Budgetary Funds	2161	615,752.82	615,752.82
Due to Other Agencies	2230	0.00	0.00
Deferred Revenues	2410	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	1,348,666.31	1,348,666.31
Estimated Liability for Claims Adjustment	2272	0.00	0.00
Total Current Liabilities		3,053,094.62	3,053,094.62
<i>Long-Term Liabilities:</i>			
<i>Portion Due Within One Year:</i>			
Obligations Under Capital Leases	2315	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00
Due Within One Year		0.00	0.00
<i>Portion Due After One Year:</i>			
Obligations Under Capital Leases	2315	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00
Due In More Than One Year		0.00	0.00
Total Long-Term Liabilities		0.00	0.00
Total Liabilities		3,053,094.62	3,053,094.62
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00
<b>NET POSITION</b>			
Net Investment in Capital Assets	2770	0.00	0.00
Restricted for	2780	0.00	0.00
Unrestricted	2790	9,539,710.28	9,539,710.28
Total Net Position		9,539,710.28	9,539,710.28

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 REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

	Account Number	Self-Insurance 711	Consortium Programs 731	Total Internal Service Funds
<b>OPERATING REVENUES</b>				
Charges for Services	3481	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00
Premium Revenue	3484	19,813,779.17	0.00	19,813,779.17
Other Operating Revenues	3489	0.00	0.00	0.00
<b>Total Operating Revenues</b>		19,813,779.17	0.00	19,813,779.17
<b>OPERATING EXPENSES</b>				
Salaries	100	124,169.01	0.00	124,169.01
Employee Benefits	200	35,236.93	0.00	35,236.93
Purchased Services	300	3,561,353.41	0.00	3,561,353.41
Energy Services	400	0.00	0.00	0.00
Materials and Supplies	500	1,853.28	0.00	1,853.28
Capital Outlay	600	450.00	0.00	450.00
Other	700	13,148,169.23	0.00	13,148,169.23
Depreciation/Amortization Expense	780	0.00	0.00	0.00
<b>Total Operating Expenses</b>		16,871,231.86	0.00	16,871,231.86
<b>Operating Income (Loss)</b>		2,942,547.31	0.00	2,942,547.31
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Investment Income	3430	(83.54)	0.00	(83.54)
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00
Other 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	720	0.00	0.00	0.00
Miscellaneous	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>		(83.54)	0.00	(83.54)
<b>Income (Loss) Before Operating Transfers</b>		2,942,463.77	0.00	2,942,463.77
Transfers In	3600	0.00	0.00	0.00
Transfers Out	9700	0.00	(28,162.63)	(28,162.63)
<b>SPECIAL ITEMS</b>		0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>		0.00	0.00	0.00
<b>Change In Net Position</b>		2,942,463.77	(28,162.63)	2,914,301.14
Net Position - July 1, 2012	2880	6,597,246.51	28,162.63	6,625,409.14
Adjustment to Net Position	2896	0.00	0.00	0.00
Net Position - June 30, 2013	2780	9,539,710.28	0.00	9,539,710.28

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 CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

	Self-Insurance 711	Consortium Programs 731	Total Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and users	19,288,775.40	0.00	19,288,775.40
Receipts from interfund services provided	0.00	0.00	0.00
Payments to suppliers	(15,871,936.92)	0.00	(15,871,936.92)
Payments to employees	(159,342.66)	0.00	(159,342.66)
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>3,257,495.82</b>	<b>0.00</b>	<b>3,257,495.82</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	28,162.63	28,162.63
<b>Net cash provided (used) by noncapital financing activities</b>	<b>0.00</b>	<b>28,162.63</b>	<b>28,162.63</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	18,952,657.78	(28,437.18)	18,924,220.60
Interest and dividends received	(83.54)	0.00	(83.54)
Purchase of investments	(18,367,826.40)	0.00	(18,367,826.40)
<b>Net cash provided (used) by investing activities</b>	<b>584,747.84</b>	<b>(28,437.18)</b>	<b>556,310.66</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>3,842,243.66</b>	<b>(274.55)</b>	<b>3,841,969.11</b>
Cash and cash equivalents - July 1, 2012	8,750,561.24	274.55	8,750,835.79
Cash and cash equivalents - June 30, 2013	12,592,804.90	0.00	12,592,804.90
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>			
Operating income (loss)	2,942,547.31	0.00	2,942,547.31
<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	0.00	0.00
(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	107.13	0.00	107.13
Increase (decrease) in payroll tax liabilities	(43.85)	0.00	(43.85)
Increase (decrease) in accounts payable	(7,350.07)	0.00	(7,350.07)
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	(525,003.77)	0.00	(525,003.77)
Increase (decrease) in due to other funds	615,752.82	0.00	615,752.82
Increase (decrease) in due to other agencies	0.00	0.00	0.00
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	231,486.25	0.00	231,486.25
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00
<b>Total adjustments</b>	<b>314,948.51</b>	<b>0.00</b>	<b>314,948.51</b>
<b>Net cash provided (used) by operating activities</b>	<b>3,257,495.82</b>	<b>0.00</b>	<b>3,257,495.82</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

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 FIDUCIARY ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**June 30, 2013**

	Account Number	School Internal Funds 891	Total Agency Funds
<b>ASSETS</b>			
Cash and Cash Equivalents	1110	2,356,906.68	2,356,906.68
Investments	1160	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00
Inventory	1150	0.00	0.00
Due From Other Agencies	1220	0.00	0.00
<b>Total Assets</b>		<b>2,356,906.68</b>	<b>2,356,906.68</b>
<b>LIABILITIES</b>			
Accrued Salaries and Benefits	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 Budgetary Funds	2161	80,247.80	80,247.80
Internal Accounts Payable	2290	2,276,658.88	2,276,658.88
<b>Total Liabilities</b>		<b>2,356,906.68</b>	<b>2,356,906.68</b>

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 CHANGES IN ASSETS AND LIABILITIES**  
**SCHOOL INTERNAL FUNDS 891**  
**June 30, 2013**

	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	2,377,444.16	6,269,018.58	6,289,556.06	2,356,906.68
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	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
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>		2,377,444.16	6,269,018.58	6,289,556.06	2,356,906.68
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	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 Budgetary Funds	2161	36,659.54	80,247.80	36,659.54	80,247.80
Internal Accounts Payable	2290	2,340,784.62	6,188,770.78	6,252,896.52	2,276,658.88
<b>Total Liabilities</b>		2,377,444.16	6,269,018.58	6,289,556.06	2,356,906.68

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 CHANGES IN ASSETS AND LIABILITIES (CONTINUED)**  
**TOTAL AGENCY FUNDS**  
**June 30, 2013**

	Account Number	Total Agency Fund Balances July 1, 2012	Total Agency Fund Additions	Total Agency Fund Deductions	Total Agency Fund Balances June 30, 2013
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	2,377,444.16	6,269,018.58	6,289,556.06	2,356,906.68
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	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
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>		2,377,444.16	6,269,018.58	6,289,556.06	2,356,906.68
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	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 Budgetary Funds	2161	36,659.54	80,247.80	36,659.54	80,247.80
Internal Accounts Payable	2290	2,340,784.62	6,188,770.78	6,252,896.52	2,276,658.88
<b>Total Liabilities</b>		2,377,444.16	6,269,018.58	6,289,556.06	2,356,906.68

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 POSITION  
NONMAJOR COMPONENT UNITS  
June 30, 2013

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
COMBINING STATEMENT OF ACTIVITIES  
NONMAJOR COMPONENT UNITS  
Charlotte Local Education Foundation, Inc.  
For the Fiscal Year Ended June 30, 2013

	Account Number	Charlotte Local Education Foundation, Inc.	Total Nonmajor Component Units
<b>ASSETS</b>			
<i>Current Assets:</i>			
Cash and Cash Equivalents	1110	104,380.25	104,380.25
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 on Investments	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	7,300.00	7,300.00
Prepaid Items	1230	732,640.72	732,640.72
Total Current Assets		853,595.97	853,595.97
<i>Noncurrent assets:</i>			
Cash with Fiscal/Service Agents	1114	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00
Investments	1460	0.00	0.00
Total Noncurrent Assets		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 Lease	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
Other Capital Assets, Net of Depreciation		0.00	0.00
Total Capital Assets		0.00	0.00
Total Assets		853,595.97	853,595.97
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00
<b>LIABILITIES</b>			
<i>Current Liabilities:</i>			
Accrued Salaries and Benefits	2110	0.00	0.00
Payroll Deductions and Withholdings	2170	46.01	46.01
Accounts Payable	2120	6,456.66	6,456.66
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
Sales Tax Payable	2260	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
Current Notes Payable	2250	0.00	0.00
Deferred Revenue	2410	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	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
Total Current Liabilities		6,502.67	6,502.67
<i>Long-Term Liabilities:</i>			
<i>Portion Due Within 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
Lease-Purchase Agreements Payable	2340	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00
Due Within One Year		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
Lease-Purchase Agreements Payable	2340	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00
Due in More than One Year		0.00	0.00
Total Long-Term Liabilities		0.00	0.00
Total Liabilities		6,502.67	6,502.67
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00
<b>NET POSITION</b>			
Net Investment in Capital Assets	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	845,907.21	845,907.21
Unrestricted	2790	1,186.09	1,186.09
Total Net Position		847,093.30	847,093.30

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

Account

Charges for

Program Revenues  
Operating  
Grants andCapital  
Grants and

Component Unit

Net (Expense)  
Revenue and Changes  
in Net Position

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
COMBINING STATEMENT OF ACTIVITIES  
NONMAJOR COMPONENT UNITS  
Charlotte Local Education Foundation, Inc.  
For the Fiscal Year Ended June 30, 2013

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
<i>Component Unit Activities:</i>						
Instruction	5000	218,157.55	0.00	0.00	0.00	(218,157.55)
Student 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	35,039.69	0.00	0.00	0.00	(35,039.69)
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
Student 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>253,197.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(253,197.24)</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 Position**

Net Position - July 1, 2012

Net Position - June 30, 2013

0.00
0.00
0.00
0.00
260,456.74
173.82
0.00
0.00
0.00
0.00
260,630.56
7,433.32
839,660.00
847,093.32

\*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, 2013**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Component Units Activities
<i>Component Unit Activities:</i>						
Instruction	5000	218,157.55	0.00	0.00	0.00	(218,157.55)
Student 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	35,039.69	0.00	0.00	0.00	(35,039.69)
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
Student 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>253,197.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(253,197.24)</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 Position**

Net Position - July 1, 2012

Net Position - June 30, 2013

0.00
0.00
0.00
0.00
260,456.74
173.82
0.00
0.00
0.00
0.00
260,630.56
7,433.32
839,660.00
847,093.32

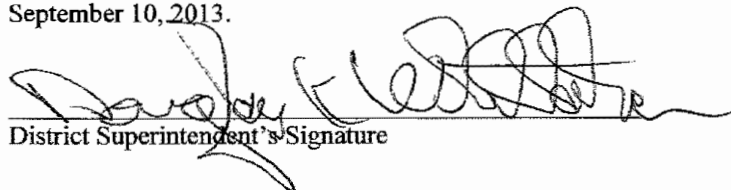
\*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

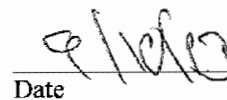
**FLORIDA DEPARTMENT OF EDUCATION  
REPORT OF FINANCIAL DATA TO THE  
COMMISSIONER OF EDUCATION (ESE 348)  
DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
For the Fiscal Year Ended June 30, 2013**

Return completed form to:  
Department of Education  
Office of Funding and Financial Reporting  
325 W. Gaines St., Room 824  
Tallahassee, Florida 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, 2013, 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 10, 2013.

  
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, 2013

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

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	176,877.67
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	176,877.67
<i>Federal Through State and Local:</i>		
Medicaid	3202	872,590.97
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	90,679.22
Total Federal Through State and Local	3200	963,270.19
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	11,720,909.00
Workforce Development	3315	2,572,245.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	43,330.00
Adults with Disabilities	3318	44,182.00
CO&DS Withheld for Administrative Expenditure	3323	10,302.30
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	17,277,770.00
School Recognition Funds	3361	981,157.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	550,626.92
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	80,939.31
Other Miscellaneous State Revenues	3399	140,120.08
Total State	3300	33,570,414.93
<i>Local:</i>		
District School Taxes	3411	73,883,996.40
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	100,034.83
Interest on Investments	3431	73.87
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	139,227.19
Gifts, Grants, and Bequests	3440	1,024,293.98
Adult General Education Course Fees	3461	57,463.13
Postsecondary Vocational Course Fees	3462	606,510.34
Continuing Workforce Education Course Fees	3463	4,870.00
Capital Improvement Fees	3464	28,877.04
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	28,877.04
Financial Aid Fees	3468	60,357.11
Other Student Fees	3469	13,879.98
Preschool Program Fees	3471	
Prekindergarten 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 Rendered for School Activities	3492	228,649.09
Sale of Junk	3493	185,862.86
Receipt of Federal Indirect Cost Rate	3494	413,390.63
Other Miscellaneous Local Sources	3495	1,175,725.81
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	287,293.14
Collections for Lost, Damaged, and Sold Textbooks	3498	124.95
Receipt of Food Service Indirect Costs	3499	220,450.00
Total Local	3400	78,459,957.39
<b>Total Revenues</b>	<b>3000</b>	<b>113,170,520.18</b>

COUNTY  
S, AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

	Account Number	100	200	300	400	500	600
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay
	5000	49,309,193.02	14,003,933.98	3,379,038.91	8,828.94	1,765,024.24	235,866.
	6100	4,707,605.03	1,302,685.34	399,814.20	1,410.62	41,552.74	3,571.
	6200	911,454.87	255,352.67	14,864.32	0.00	7,887.62	75,274.
	6300	2,114,398.41	507,108.94	33,449.82	63.19	8,119.11	1,096.
	6400	919,906.37	171,028.75	102,043.41	0.00	18,513.38	895.
	6500	134,908.98	45,630.78	510,424.89	0.00	281.94	95,797.
	7100	207,042.56	152,921.84	293,296.58	0.00	385.79	0.
	7200	218,259.85	44,819.71	29,859.10	0.00	1,757.17	0.
	7300	6,492,573.18	1,836,375.48	98,013.88	0.00	37,998.71	729.
	7410	0.00	0.00	0.00	0.00	0.00	0.
	7500	671,819.32	175,855.75	37,390.92	0.00	6,074.86	0.
	7600	0.00	0.00	0.00	0.00	0.00	0.
	7700	1,969,103.89	539,487.89	234,449.32	14,416.35	60,068.98	413.
	7800	3,157,428.38	1,342,799.03	178,609.33	918,568.38	239,482.84	0.
	7900	3,102,394.63	1,400,624.30	2,821,551.24	3,294,172.21	330,656.74	354.
	8100	1,961,999.86	673,107.17	748,971.59	40,038.40	249,088.76	2,914.
	8200	725,088.01	208,750.89	347,256.92	0.00	6,947.77	32,158.
	9100	81,406.92	22,885.48	0.00	0.00	0.00	0.
	7420						
	9300						
	710						
	720						
		76,684,583.28	22,683,368.00	9,229,034.43	4,277,498.09	2,773,840.65	449,073.
US							

**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, 2013

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

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	<b>Account Number</b>	
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	35,269.17
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	4,907,967.65
From Special Revenue Funds	3640	2,000,000.00
From Permanent Funds	3660	
From Internal Service Funds	3670	28,162.63
From Enterprise Funds	3690	
Total Transfers In	3600	6,936,130.28
<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>		<b>6,971,399.45</b>
<b>Net Change In Fund Balance</b>		<b>2,082,892.14</b>
Fund Balance, July 1, 2012	2800	8,745,010.63
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	382,177.03
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	10,445,725.74
<b>Total Fund Balance, June 30, 2013</b>	<b>2700</b>	<b>10,827,902.77</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, 2013

Exhibit K-2

DOE Page 4

**Fund 410**

<b>REVENUES</b>	<b>Account Number</b>	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	4,342,828.16
School Breakfast Reimbursement	3262	1,263,024.74
Afterschool Snack Reimbursement	3263	
Child Care Food Program	3264	
USDA Donated Commodities	3265	327,893.08
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	189,534.27
Fresh Fruit and Vegetable Program	3268	184,997.78
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	6,308,278.03
<i>State:</i>		
School Breakfast Supplement	3337	50,445.00
School Lunch Supplement	3338	59,320.00
Other Miscellaneous State Revenues	3399	3,844.00
Total State	3300	113,609.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	14,023.73
Gifts, Grants, and Bequests	3440	
Student Lunches	3451	1,237,756.40
Student Breakfasts	3452	101,679.80
Adult Breakfasts/Lunches	3453	96,071.75
Student and Adult a la Carte Fees	3454	758,292.04
Student Snacks	3455	
Other Food Sales	3456	70,615.39
Other Miscellaneous Local Sources	3495	3,382.50
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	2,281,821.61
<b>Total Revenues</b>	<b>3000</b>	<b>8,703,708.64</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, 2013

Exhibit K-2  
DOE Page 5  
**Fund 410**

<b>EXPENDITURES (Function 7600/9300)</b>	<b>Account Number</b>	
Salaries	100	2,547,609.82
Employee Benefits	200	1,372,723.05
Purchased Services	300	158,027.71
Energy Services	400	276,638.30
Materials and Supplies	500	3,603,620.04
Capital Outlay	600	10,633.49
Other	700	403,586.42
Other Capital Outlay (Function 9300)	600	
<b>Total Expenditures</b>		<b>8,372,838.83</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>330,869.81</b>
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</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	
Total Transfers In	3600	0.00
<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	
Total Transfers Out	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>
<b>Net Change in Fund Balance</b>		<b>330,869.81</b>
Fund Balance, July 1, 2012	2800	1,517,510.95
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	279,303.80
Restricted Fund Balance	2720	1,569,076.96
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	1,848,380.76

**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, 2013

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

REVENUES	Account Number	
<i>Federal Direct:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	2,074,682.80
Total Federal Direct	3100	2,074,682.80
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	179,602.76
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruiting, Title II, Part A	3225	590,003.73
Math and Science Partnerships, Title II Part B	3226	
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	3,938,471.38
Elementary and Secondary Education Act, Title I	3240	3,796,715.35
Adult General Education	3251	315,235.73
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	61,199.99
Total Federal Through State and Local	3200	8,881,228.94
<i>State:</i>		
Other Miscellaneous State Revenues	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	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
<b>Total Revenues</b>	<b>3000</b>	<b>10,955,911.74</b>

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)  
For the Fiscal Year Ended June 30, 2013

Fbi  
DOE

EXPENDITURES											
	Account Number	100	200	300	400	500	600	700	Totals		
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other			
Current:											
Instruction	5000	2,705,385.08	1,056,726.66	655,879.70	0.00	303,342.55	616,418.49	281,403.94	5,619,1		
Student Personnel Services	6100	438,192.65	149,542.47	26,588.75	0.00	49,718.61	2,671.02	3,483.36	670,1		
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Instruction and Curriculum Development Services	6300	1,991,349.45	\$20,254.66	49,184.36	0.00	4,677.82	6,079.40	2,364.25	2,573,8		
Instructional Staff Training Services	6400	772,103.87	196,438.73	229,645.57	60.84	48,158.56	740.00	112,795.54	1,355,5		
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
School Administration	7300	97,399.66	25,925.12	10,967.05	0.00	2,274.36	263.42	395,569.04	395,5		
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	475.00	137,3		
Fiscal Services	7500	19,211.52	5,948.58	260.85	0.00	0.00	66,875.19	0.00	66,8		
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,4		
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Operation of Plant	7900	42,910.44	19,638.31	34,182.78	18.58	4,266.63	0.00	1,610.70	102,6		
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Capital Outlay:											
Facilities Acquisition and Construction	7420										
Other Capital Outlay	9300										
Total Expenditures		6,066,552.67	1,974,474.53	1,011,667.24	79.42	412,438.53	692,987.52	797,701.83	10,955.9		
OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES											
Excess (Deficiency) of Revenues over Expenditures											
Loans:											
Sales of Capital Assets	3720										
Loss Recoveries	3730										
Transfers In:	3740										
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										
Total Transfers In	3600	0.00									
Transfers Out: (Function 9700)											
To the 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										
Total Transfer Out	9700	0.00									
Total Other Financing Sources (Uses)		0.00									
Net Change in Fund Balance		0.00									
Fund Balance, July 1, 2012	2800	0.00									
Adjustments to Fund Balance	2891										
Ending Fund Balance:											
Nonspendable Fund Balance	2710										
Restricted Fund Balance	2720										
Committed Fund Balance	2730										
Assigned Fund Balance	2740										
Unassigned Fund Balance	2750										
Total Fund Balance, June 30, 2013	2700	0.00									

RD OF CHARLOTTE COUNTY  
T OF REVENUES, EXPENDITURES, AND  
ANCE - SPECIAL REVENUE FUNDS  
TIMULUS PROGRAMS  
ne 30, 2013

REVENUES	Account Number	State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Education Jc 435
	3170					
ms	3180					
Corps (ROTC)	3191					
ect	3199					
	3100	0.00	0.00	0.00	0.00	
	3201					
unds - K-12	3210					
unds - Workforce	3211					
unds - VPK Program	3212					
	3214				425,329.77	
	3215					
ss Education Act (IDEA)	3230					
Education Act, Title I	3240					
	3251					
	3269					
ough State	3299					
te	3200	0.00	0.00	0.00	425,329.77	
Revenues	3399					
	3300	0.00	0.00	0.00	0.00	
	3431					
ds	3432					
Fair Value of Investments	3433					
s	3440					
I Sources	3495					
penditures	3497					
	3400	0.00	0.00	0.00	0.00	
	3000	0.00	0.00	0.00	425,329.77	

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)

For the Fiscal Year Ended June 30, 2013

Fiscal  
Year  
2013

EXPENDITURES																		
	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals									
Current:																		
Instruction:	5000			17,600.21		53,035.94	23,442.08		94,078.23									
Student Personnel Services:	6100																	
Instructional Media Services:	6300																	
Instruction and Curriculum Development Services:	6300	72,563.28	17,872.71	57,251.02				626.34	148,693.35									
Instructional Staff Training Services:	6400	2,929.25	670.43	38,614.98		8,269.32		15,428.73	65,402.78									
Instructional-Related Technology:	6500																	
Board:	7100																	
General Administration:	7200							12,809.75	12,809.75									
School Administration:	7300																	
Facilities Acquisition and Construction:	7410																	
Fiscal Services:	7500																	
Food Services:	7600																	
Central Services:	7700																	
Student Transportation Services:	7800																	
Operation of Plant:	7900																	
Maintenance of Plant:	8100																	
Administrative Technology Services:	8200			109,815.73					109,815.73									
Community Services:	9100																	
Capital Outlay:																		
Facilities Acquisition and Construction:	7420																	
Other Capital Outlay:	9100																	
Total Expenditures:		75,292.53	18,543.14	217,781.94	0.00	61,305.26	23,442.08	28,864.82	425,469.73									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES																		
Loans:																		
Sales of Capital Assets:	3720																	
Loans Recoveries:	3730																	
Loans Recoveries:	3740																	
Transfers In:																		
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																	
Total Transfers In:	3600	0.00																
Transfers Out: (Function 9700)																		
To the General Fund:	910																	
To Debt Service Funds:	920																	
To Capital Projects Funds:	930																	
Interfund:	940																	
To Permanent Funds:	960																	
To Internal Service Funds:	970																	
To Enterprise Funds:	990																	
Total Transfers Out:	9700	0.00																
Total Other Financing Sources (Uses):		0.00																
Net Change in Fund Balance:		0.00																
Fund Balance, July 1, 2012:	2800																	
Adjustments to Fund Balance:	2891																	
Ending Fund Balance:																		
Nonspendable Fund Balance:	2710																	
Restricted Fund Balance:	2720																	
Committed Fund Balance:	2730																	
Assigned Fund Balance:	2740																	
Unassigned Fund Balance:	2750																	
Total Fund Balance, June 30, 2013:	2700	0.00																

**COOL BOARD OF CHARLOTTE COUNTY**  
**IF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS**  
 at Ended June 30, 2013

REVENUES		Account Number							
<i>State and Local:</i>									
<i>100 Local</i>		3280							
Through State and Local		3200							0.00
<i>Investments</i>		3431							
<i>21 Investments</i>		3432							
Decrease) in Fair Value of Investments		3433							12,714.99
<i>and Requests</i>		3440							
<i>Previous Local Sources</i>		3495							
		3600							12,714.99
		3000							12,714.99
		100							700
EXPENDITURES		Account Number	Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other
		5000							
<i>Intel Services</i>		6100							
<i>Media Services</i>		6200							
<i>ed Curriculum Development Services</i>		6300							
<i>Intel Training Services</i>		6400							
<i>Related Technology</i>		6500							
		7100							
<i>Administration</i>		7200							
<i>Administration and Construction</i>		7300							
<i>Construction</i>		7410						2,610,380.45	
<i>Services</i>		7500							
<i>Transportation Services</i>		7700							
<i>Transportation Services</i>		7800							
<i>Plant</i>		7900							
<i>Plant</i>		8100							
<i>Technology Services</i>		8200							
<i>Services</i>		9100							
<i>Administration and Construction</i>		7420							
<i>Outlay</i>		9300							
<i>Res</i>			0.00	0.00	0.00	0.00	0.00	2,610,380.45	0.00
<b>(57) of Revenues over Expenditures</b>									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
		3740							
Fund		3610							
<i>Service Funds</i>		3620							
<i>Projects Funds</i>		3630							
		3650							
<i>ent Funds</i>		3660							
<i>Service Funds</i>		3670							
<i>ise Funds</i>		3690							
<i>is In</i>		3600	0.00						
<i>ation 9700)</i>									
<i>und</i>		910	(2,000,000.00)						
<i>ice Funds</i>		920							
<i>jects Funds</i>		930							
		930							
<i> Funds</i>		960							
<i>rice Funds</i>		970							
<i>Funds</i>		990							
<i>rs Out</i>		9700	(2,000,000.00)						
<i>ancing Sources (Uses)</i>			(2,000,000.00)						
<i>und Balance</i>			(4,597,665.46)						
<i>by 1 2012</i>		2800	6,743,313.90						
<i>und Balance</i>		2891							
<i>ance</i>									
<i>und Balance</i>		2710							
<i>nd Balance</i>		2720							
<i>und Balance</i>		2730	2,145,648.44						
<i>d Balance</i>		2740							
<i>und Balance</i>		2750							
<i>alance, June 30, 2013</i>		2700	2,145,648.44						

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY

For the Fiscal Year Ended June 30, 2013

Exhibit K-6  
DOE Page 15

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS

	Account Number	SBE/COSI Bonds 210	Special Act Bonds 218	Section 1011.14/1011.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	AESA Economic Stimulus Debt Service 299	Total
<b>REVENUES</b>									
<i>Federal</i>									
Miscellaneous Federal Direct	3192						3,174,000.00		3,174,000.00
<i>State</i>									
Miscellaneous Federal Through State	3292								0.00
CO & DS Waiver for SBE/COSI Bonds	3322	566,939.78							566,939.78
SBE/COSI Bond Interest	3336	2,475.48							2,475.48
Revolving Commission Funds	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	569,069.26	0.00	0.00	0.00	0.00	0.00	0.00	569,069.26
<i>Local</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3416								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fee	3423								0.00
Interest on Investments	3431						71,325.91		71,325.91
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433						533.00		533.00
Gifts, Grants, and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	71,858.91	0.00	71,858.91
Total Revenues	3000	569,069.26	0.00	0.00	0.00	0.00	3,245,858.91	0.00	3,814,928.17
<b>EXPENDITURES</b>									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	430,000.00							430,000.00
Interest	720	148,150.00					3,420,000.00		3,568,150.00
Dees and Fees	730	6,951.63					780.00		7,651.63
Miscellaneous	790								0.00
Total Expenditures		585,101.63	0.00	0.00	0.00	0.00	3,420,780.00	0.00	4,005,881.63
Excess (Deficiency) of Revenues Over Expenditures		(16,032.37)	0.00	0.00	0.00	0.00	(174,841.09)	0.00	(190,873.46)
<b>OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCE</b>									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Premiums of Lease-Purchase Agreements	3750	0.00	0.00						0.00
Discount on Lease-Purchase Agreements (Function 9299)	3793								0.00
Loans	893								0.00
Proceeds of Forward Supply Contract	3720								0.00
Rece. Value of Refunding Bonds	3760								0.00
Premium on Refunding Bonds	3715								0.00
Discount on Refunding Bonds (Function 9299)	3792								0.00
Payments to Refunded Bonds' Escrow Agent (Function 9299)	892								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agments (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfer In</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						4,018,820.16		4,018,820.16
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
Total Transfer In	3600	0.00	0.00	0.00	0.00	0.00	4,018,820.16	0.00	4,018,820.16
<i>Transfer Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Fund	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
To Enterprise Funds	990								0.00
Total Transfer Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	4,018,820.16	0.00	4,018,820.16
Net Change in Fund Balances		(16,032.37)	0.00	0.00	0.00	0.00	3,843,979.07	0.00	3,827,946.70
Fund Balances, July 1, 2012	2800	88,571.72					8,407,220.70		8,495,801.42
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balances:</i>									
Nonsecurable Fund Balance	2710								0.00
Restricted Fund Balance	2720	72,539.35					12,251,208.77		12,323,748.12
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750			0.00	0.00	0.00	12,251,208.77	0.00	12,323,748.12
Fund Fund Balances, June 30, 2013	2700	72,539.35	0.00	0.00	0.00	0.00	12,251,208.77	0.00	12,323,748.12

ES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS

Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 & 1011.15, F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380
3199								
3299								
3321						109,923.92		
3325						6,110.65		
3341								
3391								
3392								
3393								
3394								
3395								
3396								
3397								
3399								
3300	0.00	0.00	0.00	0.00	0.00	116,034.57	0.00	0.00
3413							18,510,557.99	
3418								
3419								
3421								
3422								
3423								
3431					5,599.09			
3432								
3433						0.70	175,195.00	
3440								
3495								
3496								
3400	0.00	0.00	0.00	0.00	5,599.09	0.70	18,685,752.99	0.00
3000	0.00	0.00	0.00	0.00	5,599.09	116,035.27	18,685,752.99	0.00
610								
620							656.98	
630					4,303,818.01	109,437.00	6,874,482.93	
640					257,966.80		1,984,877.21	
650							773,549.12	
660								
670								
680							3,152,743.34	
690							40,098.00	
710								
720								
730								
790								
	0.00	0.00	0.00	0.00	4,561,784.81	109,437.00	12,826,407.58	0.00
	0.00	0.00	0.00	0.00	(4,556,185.72)	6,598.27	5,859,345.41	0.00



ES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)

	Account Number	Capital Outlay Bond Issues (COBI) .310	Special Act Bonds .320	Section 1011.14 & 1011.15 F.S. Loans .330	Public Education Capital Outlay (PECO) .340	District Bonds .350	Capital Outlay and Debt Service Program .360	Nonvoted Cap. Improvement Section 1011.7(2) F.S. .370	Voted Capital Improvement .380
	3710								
	3791								
	891								
	3750								
	3753								
	893								
	3720								
	3730								
	3740								
	3760								
	3770								
	3610								
	3620								
	3640								
	3650								
	3660								
	3670								
	3690								
	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	910							(4,907,967.65)	
	920							(4,018,820.16)	
	940								
	950								
	960								
	970								
	990								
	9700	0.00	0.00	0.00	0.00	0.00	0.00	(8,926,787.81)	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	(8,926,787.81)	0.00
		0.00	0.00	0.00	0.00	(4,556,185.72)	6,598.27	(3,067,442.40)	0.00
	2800					4,556,185.72	0.00	20,062,819.00	
	2891								
	2710								
	2720					0.00	6,598.27	16,995,376.60	
	2730								
	2740								
	2750								
	2700	0.00	0.00	0.00	0.00	0.00	6,598.27	16,995,376.60	0.00

CHARLOTTE COUNTY  
VENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS

REVENUES	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731
	3481						
	3482						
	3484	19,813,779.17					
	3489						
		19,813,779.17	0.00	0.00	0.00	0.00	0.00
NSSES (Function 9900)							
	100	124,169.01					
	200	35,236.93					
	300	3,561,353.41					
	400	0.00					
	500	1,853.28					
	600	450.00					
	700	13,148,169.23					
	780						
		16,871,231.86	0.00	0.00	0.00	0.00	0.00
		2,942,547.31	0.00	0.00	0.00	0.00	0.00
VENUES (EXPENSES)							
	3431	1.05					
	3432						
Investments	3433	(84.59)					
	3440						
	3495						
	3740						
	3780						
	720						
	790						
9900)	810						
ies)		(83.54)	0.00	0.00	0.00	0.00	0.00
sfers		2,942,463.77	0.00	0.00	0.00	0.00	0.00
ERS and NET POSITION							
	3610						
	3620						
	3650						
	3640						
	3650						
	3660						
	3690						
	3600	0.00	0.00	0.00	0.00	0.00	0.00
	910						(28,162.63)
	920						
	930						
	940						
	950						
	960						
	990						
	9700	0.00	0.00	0.00	0.00	0.00	(28,162.63)
		2,942,463.77	0.00	0.00	0.00	0.00	(28,162.63)
	2880	6,597,246.51					28,162.63
	2896						
	2780	9,539,710.28					0.00

DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY  
SCHOOL INTERNAL FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
June 30, 2013

Exhibit K-11  
DOE Page 21  
Fund 891

ASSETS	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
Cash	1110	2,377,444.16	6,269,018.58	6,289,556.06	2,356,906.68
Investments	1160				0.00
Accounts Receivable, Net	1130				0.00
Interest Receivable on Investments	1170				0.00
Due From Other Funds:					
Budgetary Funds	1141				0.00
Inventory	1150				0.00
Due From Other Agencies	1220				0.00
Total Assets		2,377,444.16	6,269,018.58	6,289,556.06	2,356,906.68
LIABILITIES					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Due to Budgetary Funds	2161	36,659.54	80,247.80	36,659.54	80,247.80
Internal Accounts Payable	2290	2,340,784.62	6,188,770.78	6,252,896.52	2,276,658.88
Total Liabilities		2,377,444.16	6,269,018.58	6,289,556.06	2,356,906.68

OTTIE COUNTY  
ES

	Account Number	Governmental Activities Total Balance June 30, 2013 [1]	Business-Type Activities Total Balance June 30, 2013 [1]	Total	Governmental Activities - Debt Principal Payments 2012-13	Governmental Activities - Amounts Due Within One Year 2013-14
	2310			0.00		
	2315			0.00		
	2321	2,628,535.82		2,628,535.82	2,173,535.82	455,000.00
	2322			0.00		
	2323			0.00		
	2324			0.00		
	2326			0.00		
	2320	2,628,535.82	0.00	2,628,535.82	2,173,535.82	455,000.00
	2330	10,397,889.41		10,397,889.41		
	2341			0.00		
	2342	5,000,000.00		5,000,000.00	5,000,000.00	
	2343	60,000,000.00		60,000,000.00	60,000,000.00	
	2344			0.00		
	2349			0.00		
	2340	65,000,000.00	0.00	65,000,000.00	65,000,000.00	0.00
	2350	1,348,666.31		1,348,666.31		
	2360	1,596,953.00		1,596,953.00		
	2370			0.00		
	2380			0.00		
		80,972,044.54	0.00	80,972,044.54	67,173,535.82	455,000.00

e within one year and due after one year on June 30, 2013, including discounts and premiums.

CHARLOTTE COUNTY  
PROGRAMS  
AVAILABLE FUNDS

L PROGRAMS (ver) [Footnote]	Grant Number	Unexpended June 30, 2012	Returned To DOE	Revenues [3] 2012-13	Expenditures 2012-13
355)	94740			17,277,770.00	17,277,770.00
36)	91050				
P Earmark) [5]	90800			813,180.00	813,180.00
	90570				
armark)	97580	3,204.81		194,420.00	197,466.00
[1]	90880			1,167,470.00	1,146,658.13
	90881	5,485.67		70,385.00	60,267.26
	97950	67,894.00			67,894.00
	90320				
	90803			419,852.00	419,852.00
and F Schools	94030				
	92040			981,157.00	981,157.00
3P Earmark) [5]	91280			3,604,625.00	3,604,625.00
	93460				
	91290				
	90830			3,282,782.00	3,282,782.00
Program (3371)	96440	74,097.65		550,626.92	520,213.59
rogram (3371)	96441	73,186.34			69,555.93

If the Instructional Materials allocation under the line "Library Media." the Safe Schools allocation under one line, "Safe Schools." sources. Revenue should agree to the FEPP Fourth Calculation allocation. red from each program to maintain board-specified academic classroom instruction. ning elementary schools should be included in expenditures.

RICT SCHOOL BOARD OF CHARLOTTE COUNTY  
DULE OF SELECTED SUBOBJECT EXPENDITURES

2 Fiscal Year Ended June 30, 2013

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430
<b>IGY EXPENDITURES:</b>					
il Gas	411	22,199.15	0.00		
il Gas	421	14,123.62	12,042.30		
icity	430	3,227,040.81	263,000.00		
ig Oil	440	0.00	0.00		
		3,263,363.58	275,042.30	0.00	0.00
<b>IGY EXPENDITURES FOR STUDENT</b>					
<b>ISPORTATION:</b>					
ressed Natural Gas	412				
ied Petroleum Gas	422				
ne	450	26,671.03			
Fuel	460	891,760.49			
d Grease	540	13,619.01			
		932,050.53		0.00	0.00

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX
<b>NDITURES FOR SCHOOL BUSES</b>					
<b>SCHOOL BUS REPLACEMENTS:</b>					
	651				595,508.00
<b>NDITURES FOR AUDIOVISUAL MATERIALS:</b>					
visual Materials	621				

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430
<b>WARDS FOR INDIRECT COST RATE:</b>					
ipient awards up to \$25,000	311				
ipient awards greater than \$25,000	312				
ipient awards up to \$25,000	391	22,585.00			
ipient awards greater than \$25,000	392				

	Sub-Object	Special Revenue Food Services 410
<b>SERVICE SUPPLIES SUBOBJECT</b>		
ies	510	19,531.62
	570	2,961,065.95
odities	580	517,427.35

BOARD OF CHARLOTTE COUNTY  
SELECTED SUBOBJECT EXPENDITURES  
ended June 30, 2013

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430
2, and 103 (Function 5100)	120	32,662,983.00	505,741.00	0.00
2, and 103 (Function 5100)	140			
2, and 103 (Function 5100)	750	886,435.00	88,293.00	0.00
salaries		33,549,418.00	594,034.00	0.00
COL (Function 5100)	120	619,159.00	23,661.00	0.00
COL (Function 5100)	140			
COL (Function 5100)	750	16,803.00	4,131.00	0.00
salaries		635,962.00	27,792.00	0.00
113, 254, and 255 (Function 5200)	120	13,030,865.00	1,340,632.00	0.00
113, 254, and 255 (Function 5200)	140			
113, 254, and 255 (Function 5200)	750	137,462.00	18,794.00	0.00
salaries		13,168,327.00	1,359,426.00	0.00
unction 5300)	120	1,354,409.00	8,243.00	0.00
unction 5300)	140			
unction 5300)	750	719.00	0.00	0.00
Salaries		1,355,128.00	8,243.00	0.00
TOTAL		48,708,835.00	1,989,495.00	0.00
classroom instruction)				
00)	520	1,160,629.00	4,177.00	45,851.00





COUNTY  
PROGRAM

PROGRAM [1] URES						
	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies
	5500	260,123.42	104,753.35	4,138.00		3,029.16
	6100	50,541.32	16,354.85	470.42		306.42
	6200					
	6300	5,397.80	1,888.42			98.93
	6400		2.43	3,220.00		
	6500					
	7100					
	7200					
	7300	34,438.39	9,170.58	167.91		293.61
	7410					
	7500	6,962.66	2,100.37			
	7600					
	7700					
	7800					
	7900	14,378.52	6,490.90		2.06	434.21
	8100					
	8200					
	9100					
	7420					
	9300					
	710					
	720					
		371,842.11	140,760.90	7,996.33	2.06	4,162.33
						57,106.

ection 1002.61, F.S.) and the school-year program (Section 1002.63, F.S.).

**CHARLOTTE COUNTY DISTRICT SCHOOL BOARD**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass Through Grantor Number	Amount of Expenditures (1)
<b>United States Department of Agriculture</b>			
Indirect:			
Child Nutrition Cluster:			
Florida Department of Education:			
School Breakfast Program	10.553	321	1,263,024.74
National School Lunch Program	10.555	300, 350	4,342,828.16
Summer Food Service Program for Children	10.559	323	189,534.27
Fresh Fruit and Vegetable Program	10.582	None	184,997.78
Florida Department of Agriculture and Consumer Services:			
National School Lunch Program	10.555(2)	None	327,893.08
<b>Total United States Department of Agriculture</b>			<u>6,308,278.03</u>
<b>United States Department of Education</b>			
Direct:			
Student Financial Assistance Cluster:			
Federal Supplemental Education Opportunity Grants	84.007	N/A	8,105.00
Federal Pell Grant Program	84.063	N/A	617,223.60
<b>Total Direct</b>			<u>625,328.60</u>
Indirect:			
Special Education Cluster:			
Florida Department of Education:			
Special Education - Grants to States	84.027	263	3,814,525.33
Special Education - Preschool Grants	84.173	267	123,946.05
Sarasota County District School Board:			
Special Education - Grants to States	84.027	263	90,679.22
<b>Total Special Education Cluster</b>			<u>4,029,150.60</u>
Title I, Part A Cluster:			
Florida Department of Education:			
Title I Grants to Local Educational Agencies	84.010	212, 222, 223, 226, 228	3,796,715.35
ARRA - Race to the Top, Recovery Act	84.395	RL111	425,329.77
<b>Total Title I Part A Cluster</b>			<u>4,222,045.12</u>
Florida Department of Education:			
Adult Education - Basic Grants to States	84.002	191, 193	315,235.73
Career and Technical Education - Basic Grants to States	84.048	151, 161	179,602.76
Education for Homeless Children and Youth	84.196	127	42,405.86
English Language Acquisition Grants	84.365	102	18,794.13
Improving Teacher Quality State Grants	84.367	224	590,003.73
<b>Total Florida Department of Education</b>			<u>1,146,042.21</u>
<b>Total United States Department of Education</b>			<u>10,022,566.53</u>
<b>United States Department of Health and Human Services</b>			
Head Start Cluster:			
Direct:			
Head Start	93.600 (3)	N/A	2,074,682.80
<b>United States Department of Defense</b>			
Direct:			
Navy Junior Reserve Officers Training Corps	None	N/A	176,877.67
<b>Total Expenditures of Federal Awards</b>			<u>18,582,405.03</u>

**Notes:**

(1) **Basis of Presentation:** The Schedule of Expenditures of Federal Awards represents amounts expended from Federal programs during the 2012-13 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 4CH3161/46, expenditures include Head Start PA-22 \$523,262.43 and PA-20 \$7,856.43 and Early Head Start PA-25 \$198,587.84 and PA-11 \$6,380.79. For grant number/program 4CH3161/47, expenditures include Head Start PA-22 \$932,906.72 and PA-20 \$19,063.05, and Early Head Start PA-25 \$378,484.74 and PA-11 \$8,140.80.

# PC - 3/4 Report

Report Created: 09/11/2013 11:39:26 AM in Post Mode

Fund: 1 General Fund

School: 0000 District

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	10,853,553	3,121,033	220,954	525,101	265,568	4,538	14,990,747	6,407,951	21,398,698	922,244	22,320,942
4-8 Basic	102	12,005,906	3,393,922	194,104	432,142	302,713	22,873	16,351,660	8,519,127	24,870,787	1,154,078	26,024,865
9-12 Basic	103	9,803,524	2,572,010	268,479	337,449	193,485	43,222	13,218,169	8,956,957	22,175,126	939,186	23,114,312
Basic		32,662,983	9,086,966	683,537	1,294,692	761,766	70,633	44,560,577	23,884,035	68,444,612	3,015,509	71,460,121
ESOL	130	619,159	180,054	8,370	16,325	14,056	572	838,536	374,195	1,212,731	45,079	1,257,810
ESOL		619,159	180,054	8,370	16,325	14,056	572	838,536	374,195	1,212,731	45,079	1,257,810
K-BASIC ESE	111	4,382,778	1,279,081	74,988	103,726	113,761	1,634	5,955,968	2,874,580	8,830,548	457,748	9,288,296
4-8 BASIC ESE	112	4,358,894	1,249,447	65,573	110,740	109,677	6,488	5,900,819	3,242,933	9,143,752	473,905	9,617,657
9-12 BASIC ESE	113	2,910,518	805,643	78,719	94,729	65,839	9,798	3,965,246	2,763,588	6,728,834	303,922	7,032,756
ESE SUPP 4	254	1,102,875	371,564	9,812	24,385	36,226	558	1,545,420	818,100	2,363,520	101,634	2,465,154
ESE SUPP 5	255	275,801	95,127	4,770	10,245	8,018	731	394,692	203,547	598,239	30,331	628,570
ESE		13,030,865	3,800,862	233,862	343,825	333,520	19,210	17,762,144	9,902,749	27,664,893	1,367,540	29,032,433
6-12	300	1,354,409	352,149	74,526	45,271	35,211	6,597	1,868,163	1,301,884	3,170,047	128,985	3,299,032
VOCATIONAL		1,354,409	352,149	74,526	45,271	35,211	6,597	1,868,163	1,301,884	3,170,047	128,985	3,299,032
CONTINUING	341	926	1,029	551	127	164	30	2,827	3,545	6,372	264	6,636
CONTINUING		926	1,029	551	127	164	30	2,827	3,545	6,372	264	6,636
BUSINESS	352	73,173	18,613	9,964	2,302	2,960	539	107,551	70,368	177,919	5,055	182,974
FAMILY &	353	181,979	54,939	29,412	6,795	8,737	1,590	283,452	187,809	471,261	14,034	485,295
HEALTH	354	602,644	191,954	102,765	23,743	30,527	5,556	957,189	694,808	1,651,997	50,757	1,702,754
INDUSTRIAL	355	321,878	92,802	49,683	11,479	14,759	2,686	493,287	337,699	830,986	24,619	855,605

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
POST		1,179,674	358,309	191,824	44,319	56,983	10,371	1,841,480	1,290,684	3,132,164	94,465	3,226,629
LITERACY/ADU	401	112,628	69,972	37,460	8,655	11,128	2,025	241,868	235,871	477,739	17,726	495,465
GED PREP	403	10,193	5,697	3,050	705	906	165	20,716	19,173	39,889	1,442	41,331
ADULT ESOL	404	19,207	16,801	8,994	2,078	2,672	486	50,238	56,645	106,883	4,257	111,140
VOCATIONAL	405	6,340	2,000	1,071	247	318	58	10,034	6,735	16,769	506	17,275
OTHER ADULT	409	52,475	24,846	13,302	3,073	3,951	719	98,366	83,747	182,113	6,294	188,407
ADULT		200,843	119,315	63,877	14,758	18,975	3,454	421,222	402,171	823,393	30,224	853,617
Total FERP		49,048,859	13,898,683	1,256,547	1,759,317	1,220,675	110,867	67,294,948	37,159,263	104,454,211	4,682,066	109,136,277
Food Service												
Transportation									5,734,516		199,286	

District Indirect costs are Functionally distributed as reported below.

6100	Pupil Personnel	349,010	6200	Instructional Media	130,383	6300	Instr & Curr	765,768
6400	Instr Staff Training	117,193	6500	Instr Tech Services	128,660	7100	Board of Education	682,183
7200	General	308,343	7400	Facilities Acq-Constr		7500	Fiscal Services	882,625
7700	Central Services	350,288	7900	Operation of Plant	525,279	8100	Maintenance of Plant	314,126
8200	Admin Tech Services	128,208						

Reconciliation to Annual Financial Reports

Other Instruction	Pre-K	Non-Pgm Capital	Community Service	Debt Service	Federal Indirect	Charter Schools	Total Reported	AFR Total	Rounding/Difference
	679,234		105,166	74,687		2,129,861	118,059,027	118,059,027	

## Fund: 1 General Fund

## School: 0021 SALLIE JONES ELEMENTARY SCHOOL

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	1,045,698	306,303	46,536	49,731	20,873	402	1,469,543	619,666	2,089,209	89,554	2,178,763
4-8 Basic	102	472,097	133,674	20,309	21,703	9,109	176	657,068	262,506	919,574	38,583	958,157
Basic		1,517,795	439,978	66,845	71,435	29,982	578	2,126,613	882,172	3,008,785	128,136	3,136,921
ESOL	130	8,426	2,513	346	190	159	3	11,637	4,654	16,291	623	16,914
ESOL		8,426	2,513	346	190	159	3	11,637	4,654	16,291	623	16,914
K-BASIC ESE	111	269,867	80,563	11,747	6,411	5,413	106	374,107	175,709	549,816	29,460	579,276
4-8 BASIC ESE	112	145,846	47,178	6,879	3,754	3,170	62	206,889	104,854	311,743	17,375	329,118
ESE SUPP 4	254	20,307	5,117	746	407	344	7	26,928	10,425	37,353	1,825	39,178
ESE		436,020	132,858	19,372	10,572	8,927	174	607,923	290,988	898,911	48,660	947,571
Total FEFP		1,962,241	575,349	86,563	82,197	39,068	756	2,746,174	1,177,813	3,923,987	177,419	4,101,406
Food Service												
Transportation									220,522		7,673	

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	152,215	6200	Instructional Media	41,070	6300	Instr & Curr	59,867
6400	Instr Staff Training	38,576	6500	Instr Tech Services	25,046	7300	School Administration	274,379
7400	Facilities Acq-Constr		7700	Central Services	100,157	7900	Operation of Plant	328,264
8100	Maintenance of Plant	108,955	8200	Admin Tech Services	49,284			

## Fund: 1 General Fund

## School: 0031 CHARLOTTE HIGH SCHOOL

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	3,366,723	896,189	47,885	117,520	52,969	3,622	4,484,908	2,962,835	7,447,743	331,766	7,779,509
Basic		3,366,723	896,189	47,885	117,520	52,969	3,622	4,484,908	2,962,835	7,447,743	331,766	7,779,509
ESOL	130	58,374	15,558	534	1,898	866	50	77,280	36,552	113,832	3,761	117,593
ESOL		58,374	15,558	534	1,898	866	50	77,280	36,552	113,832	3,761	117,593
9-12 BASIC ESE	113	905,385	249,225	9,072	32,071	14,713	856	1,211,322	831,614	2,042,936	99,114	2,142,050
ESE SUPP 4	254	18,644	4,562	166	587	269	16	24,244	13,127	37,371	1,692	39,063
ESE SUPP 5	255	23,700	8,671	316	1,116	512	30	34,345	18,492	52,837	2,840	55,677
ESE		947,729	262,458	9,553	33,774	15,494	901	1,269,909	863,233	2,133,142	103,646	2,236,788
6-12	300	348,616	100,502	3,660	13,106	5,937	345	472,166	365,060	837,226	39,334	876,560
VOCATIONAL		348,616	100,502	3,660	13,106	5,937	345	472,166	365,060	837,226	39,334	876,560
Total FEPP		4,721,441	1,274,707	61,633	166,298	75,267	4,919	6,304,265	4,227,680	10,531,945	478,507	11,010,452
Food Service												
Transportation									665,939		23,209	

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	913,095	6200	Instructional Media	101,315	6300	Instr & Curr	135,492
6400	Instr Staff Training	147,075	6500	Instr Tech Services	56,447	7300	School Administration	759,496
7400	Facilities Acq-Constr		7700	Central Services	238,564	7900	Operation of Plant	1,336,838
8100	Maintenance of Plant	428,162	8200	Admin Tech Services	111,195			

## Fund: 1 General Fund

## School: 0041 PEACE RIVER ELEMENTARY SCHOOL

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	1,112,610	336,824	45,449	61,603	24,515	466	1,581,467	679,363	2,260,830	105,750	2,366,580
4-8 Basic	102	477,389	134,665	18,171	24,630	9,801	187	664,843	276,418	941,261	42,613	983,874
Basic		1,589,999	471,489	63,620	86,233	34,316	653	2,246,310	955,782	3,202,092	148,363	3,350,455
ESOL	130	57,756	17,546	2,122	1,590	1,186	23	80,223	32,786	113,009	4,704	117,713
ESOL		57,756	17,546	2,122	1,590	1,186	23	80,223	32,786	113,009	4,704	117,713
K-BASIC ESE	111	455,134	129,031	16,580	12,337	9,261	179	622,522	284,219	906,741	50,568	957,309
4-8 BASIC ESE	112	219,826	63,383	8,144	6,060	4,549	88	302,050	139,830	441,880	24,855	466,735
ESE SUPP 4	254	18,395	5,290	680	506	380	7	25,258	10,670	35,928	2,005	37,933
ESE SUPP 5	255	9,023	2,209	284	211	159	3	11,889	4,700	16,589	854	17,443
ESE		702,378	199,913	25,688	19,114	14,349	277	961,719	439,419	1,401,138	78,282	1,479,420
Total FEFP		2,350,133	688,949	91,431	106,938	49,851	953	3,288,255	1,427,986	4,716,241	231,348	4,947,589
Food Service												
Transportation									253,527		8,823	

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	167,325	6200	Instructional Media	34,741	6300	Instr & Curr	87,809
6400	Instr Staff Training	48,286	6500	Instr Tech Services	31,575	7300	School Administration	302,771
7400	Facilities Acq-Constr		7700	Central Services	124,985	7900	Operation of Plant	413,171
8100	Maintenance of Plant	155,191	8200	Admin Tech Services	62,131			

## Fund: 1 General Fund

## School: 0042 CHARLOTTE HARBOR SCHOOL

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
K-BASIC ESE	111	185,936	63,356	1,000	3,605	6,314	53	260,264	142,879	403,143	15,140	418,283
4-8 BASIC ESE	112	184,546	65,139	1,028	3,706	6,492	55	260,966	140,145	401,111	15,297	416,408
9-12 BASIC ESE	113	328,663	112,887	1,781	6,423	11,251	95	461,100	249,373	710,473	26,768	737,241
ESE SUPP 4	254	693,004	252,403	3,983	14,360	25,155	212	989,117	558,560	1,547,677	59,890	1,607,567
ESE SUPP 5	255	34,420	11,763	186	669	1,172	10	48,220	25,733	73,953	2,779	76,732
ESE		1,426,569	505,547	7,977	28,763	50,384	425	2,019,665	1,116,690	3,136,355	119,873	3,256,228
Total FEFP		1,426,569	505,547	7,977	28,763	50,384	425	2,019,665	1,116,690	3,136,355	119,873	3,256,228
Food Service												
Transportation									46,601		1,625	

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	137,792	6200	Instructional Media	311	6300	Instr & Curr	102,914
6400	Instr Staff Training	21,557	6500	Instr Tech Services	14,093	7300	School Administration	363,096
7400	Facilities Acq-Constr		7700	Central Services	55,713	7900	Operation of Plant	331,307
8100	Maintenance of Plant	62,176	8200	Admin Tech Services	27,731			



## Fund: 1 General Fund

## School: 0051 LEMON BAY HIGH SCHOOL

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	2,510,397	643,361	38,919	93,018	57,175	32,522	3,375,392	2,565,485	5,940,877	224,045	6,164,922
Basic		2,510,397	643,361	38,919	93,018	57,175	32,522	3,375,392	2,565,485	5,940,877	224,045	6,164,922
ESOL	130	11,240	2,843	114	382	238	133	14,950	10,817	25,767	749	26,516
ESOL		11,240	2,843	114	382	238	133	14,950	10,817	25,767	749	26,516
9-12 BASIC ESE	113	484,837	123,660	5,289	17,563	10,979	6,170	648,498	547,057	1,195,555	49,008	1,244,563
ESE SUPP 5	255	21,265	6,906	295	981	613	345	30,405	19,781	50,186	2,353	52,539
ESE		506,102	130,565	5,584	18,543	11,592	6,514	678,900	566,838	1,245,738	51,361	1,297,099
6-12	300	193,654	52,120	2,230	7,496	4,630	2,602	262,732	206,509	469,241	18,158	487,399
VOCATIONAL		193,654	52,120	2,230	7,496	4,630	2,602	262,732	206,509	469,241	18,158	487,399
Total FBFP		3,221,393	828,889	46,847	119,439	73,635	41,772	4,331,975	3,349,650	7,681,625	294,313	7,975,938
Food Service												
Transportation									453,731		15,500	

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	638,044	6200	Instructional Media	162,133	6300	Instr & Curr	123,607
6400	Instr Staff Training	116,603	6500	Instr Tech Services	60,056	7300	School Administration	860,859
7400	Facilities Acq-Constr		7700	Central Services	156,563	7900	Operation of Plant	960,024
8100	Maintenance of Plant	196,510	8200	Admin Tech Services	75,251			

## Fund: 1 General Fund

## School: 0062 BAKER/HEAD START

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
K-BASIC ESE	111	218,022	73,515	606	4,262	14,057	71	310,533	198,272	508,805	19,654	528,459
ESE SUPP 4	254	25,823	7,221	60	417	1,381	7	34,909	14,167	49,076	1,270	50,346
ESE		243,845	80,736	665	4,679	15,438	78	345,441	212,439	557,880	20,924	578,804
Total FEPP		243,845	80,736	665	4,679	15,438	78	345,441	212,439	557,880	20,924	578,804
Food Service												
Transportation									10,712		373	

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	8,222	6200	Instructional Media		6300	Instr & Curr	50,539
6400	Instr Staff Training	3,937	6500	Instr Tech Services	2,576	7300	School Administration	10,451
7400	Facilities Acq-Constr		7700	Central Services	10,182	7900	Operation of Plant	108,984
8100	Maintenance of Plant	12,481	8200	Admin Tech Services	5,068			

## Fund: 1 General Fund

## School: 0081 EAST ELEMENTARY SCHOOL

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	1,033,499	291,253	5,596	53,741	19,896	409	1,404,394	639,993	2,044,387	89,867	2,134,254
4-8 Basic	102	473,419	140,524	2,700	25,929	9,600	197	652,369	306,304	958,673	43,218	1,001,891
Basic		1,506,918	431,777	8,295	79,670	29,496	606	2,056,762	946,297	3,003,059	133,085	3,136,144
ESOL	130	26,219	7,685	92	699	486	10	35,191	15,536	50,727	2,010	52,737
ESOL		26,219	7,685	92	699	486	10	35,191	15,536	50,727	2,010	52,737
K-BASIC ESE	111	386,256	108,421	1,382	10,408	7,296	152	513,915	267,309	781,224	42,632	823,856
4-8 BASIC ESE	112	135,110	40,094	511	3,849	2,698	56	182,318	98,437	280,755	15,742	296,497
ESE SUPP 5	255	1,325	513	7	49	35	1	1,930	821	2,751	177	2,928
ESE		522,692	149,028	1,900	14,307	10,028	209	698,164	366,568	1,064,732	58,551	1,123,283
Total FEFP		2,055,829	588,490	10,288	94,675	40,011	826	2,790,119	1,328,401	4,118,520	193,645	4,312,165
Food Service												
Transportation									250,903		8,731	

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	150,373	6200	Instructional Media	41,167	6300	Instr & Curr	72,207
6400	Instr Staff Training	46,360	6500	Instr Tech Services	27,373	7300	School Administration	320,488
7400	Facilities Acq-Constr		7700	Central Services	108,210	7900	Operation of Plant	394,359
8100	Maintenance of Plant	114,003	8200	Admin Tech Services	53,862			

## Fund: 1 General Fund

## School: 0111 NEIL ARMSTRONG ELEMENTARY SCHO

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	1,199,446	346,400	25,486	58,520	31,744	460	1,662,056	648,006	2,310,062	104,431	2,414,493
4-8 Basic	102	501,636	142,848	10,510	24,132	13,091	190	692,407	264,913	957,320	42,890	1,000,210
Basic		1,701,082	489,248	35,996	82,652	44,835	649	2,354,462	912,919	3,267,381	147,322	3,414,703
ESOL	130	77,518	24,566	1,563	1,992	2,102	31	107,772	40,126	147,898	6,150	154,048
ESOL		77,518	24,566	1,563	1,992	2,102	31	107,772	40,126	147,898	6,150	154,048
K-BASIC ESE	111	443,485	134,368	9,061	11,462	12,182	178	610,736	274,749	885,485	50,434	935,919
4-8 BASIC ESE	112	275,662	76,272	5,144	6,506	6,915	101	370,600	157,643	528,243	28,756	556,999
ESE SUPP 4	254	112,073	31,360	2,115	2,675	2,843	42	151,108	63,961	215,069	11,758	226,827
ESE SUPP 5	255	6,771	2,011	136	172	182	3	9,275	3,440	12,715	704	13,419
ESE		837,992	244,012	16,455	20,815	22,123	324	1,141,721	499,793	1,641,514	91,652	1,733,166
Total FEPP		2,616,592	757,826	54,015	105,459	69,060	1,004	3,603,936	1,452,839	5,056,795	245,123	5,301,918
Food Service												
Transportation									292,469		10,180	

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	169,535	6200	Instructional Media	36,838	6300	Instr & Curr	98,318
6400	Instr Staff Training	72,894	6500	Instr Tech Services	33,271	7300	School Administration	301,784
7400	Facilities Acq-Constr		7700	Central Services	133,020	7900	Operation of Plant	380,044
8100	Maintenance of Plant	161,666	8200	Admin Tech Services	65,468			

## Fund: I General Fund

## School: 0121 PUNTA GORDA MIDDLE SCHOOL

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	2,018,329	577,243	18,981	55,786	79,000	2,129	2,751,468	1,557,935	4,309,403	214,596	4,523,999
Basic		2,018,329	577,243	18,981	55,786	79,000	2,129	2,751,468	1,557,935	4,309,403	214,596	4,523,999
ESOL	130	15,547	4,465	66	399	576	13	21,066	9,391	30,457	1,121	31,578
ESOL		15,547	4,465	66	399	576	13	21,066	9,391	30,457	1,121	31,578
4-8 BASIC ESE	112	599,414	169,361	2,655	15,951	23,159	521	811,061	490,425	1,301,486	69,075	1,370,561
ESE SUPP 4	254	4,593	1,427	22	134	195	4	6,375	3,977	10,352	569	10,921
ESE SUPP 5	255	28,874	10,207	160	961	1,396	31	41,629	20,288	61,917	3,379	65,296
ESE		632,881	180,995	2,837	17,047	24,750	557	859,067	514,689	1,373,756	73,024	1,446,780
Total FEEP		2,666,757	762,703	21,885	73,233	104,325	2,698	3,631,601	2,082,016	5,713,617	288,741	6,002,358
Food Service												
Transportation									421,506		14,697	

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	330,758	6200	Instructional Media	83,606	6300	Instr & Curr	87,281
6400	Instr Staff Training	53,284	6500	Instr Tech Services	34,155	7300	School Administration	579,639
7400	Facilities Acq-Constr		7700	Central Services	135,164	7900	Operation of Plant	477,999
8100	Maintenance of Plant	232,921	8200	Admin Tech Services	67,208			

## Fund: 1 General Fund

## School: 0131 PORT CHARLOTTE MIDDLE SCHOOL

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	1,560,708	449,962	13,756	41,040	29,317	839	2,095,622	1,237,006	3,332,628	163,560	3,496,188
Basic		1,560,708	449,962	13,756	41,040	29,317	839	2,095,622	1,237,006	3,332,628	163,560	3,496,188
ESOL	130	22,780	7,048	95	596	434	9	30,962	14,362	45,324	1,696	47,020
ESOL		22,780	7,048	95	596	434	9	30,962	14,362	45,324	1,696	47,020
4-8 BASIC ESE	112	562,075	163,313	2,324	14,515	10,629	210	753,066	454,471	1,207,537	63,071	1,270,608
ESE SUPP 4	254	21,134	5,768	82	513	375	7	27,879	14,161	42,040	2,080	44,120
ESE SUPP 5	255	516	228	3	20	15		782	424	1,206	72	1,278
ESE		583,726	169,309	2,409	15,048	11,019	217	781,728	469,055	1,250,783	65,223	1,316,006
Total FEFP		2,167,214	626,319	16,261	56,684	40,769	1,065	2,908,312	1,720,423	4,628,735	230,478	4,859,213
Food Service												
Transportation									301,349		10,508	

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	271,007	6200	Instructional Media	70,522	6300	Instr & Curr	75,155
6400	Instr Staff Training	41,089	6500	Instr Tech Services	26,632	7300	School Administration	414,514
7400	Facilities Acq-Constr		7700	Central Services	105,442	7900	Operation of Plant	460,964
8100	Maintenance of Plant	202,694	8200	Admin Tech Services	52,404			

## Fund: 1 General Fund

## School: 0141 MEADOW PARK ELEMENTARY SCHOOL

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	1,002,266	287,272	40,164	46,530	19,509	390	1,396,131	554,805	1,950,936	85,675	2,036,611
4-8 Basic	102	452,833	135,541	18,950	21,954	9,205	184	638,667	258,844	897,511	40,237	937,748
Basic		1,455,099	422,813	59,114	68,484	28,713	574	2,034,797	813,650	2,848,447	125,912	2,974,359
ESOL	130	17,171	4,815	606	350	304	6	23,252	8,542	31,794	1,219	33,013
ESOL		17,171	4,815	606	350	304	6	23,252	8,542	31,794	1,219	33,013
K-BASIC ESE	111	608,077	177,109	23,644	13,545	11,853	240	834,468	383,375	1,217,843	67,006	1,284,849
4-8 BASIC ESE	112	327,236	96,454	12,876	7,377	6,455	131	450,529	208,873	659,402	36,497	695,899
ESE SUPP 5	255	283	129	17	10	9		448	187	635	43	678
ESE		935,596	273,692	36,538	20,932	18,317	371	1,285,446	592,435	1,877,881	103,546	1,981,427
Total PEPF		2,407,866	701,321	96,257	89,766	47,334	951	3,343,495	1,414,627	4,758,122	230,677	4,988,799
Food Service												
Transportation									262,856		9,149	

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	193,343	6200	Instructional Media	38,180	6300	Instr & Curr	106,384
6400	Instr Staff Training	49,003	6500	Instr Tech Services	31,521	7300	School Administration	293,841
7400	Facilities Acq-Constr		7700	Central Services	124,608	7900	Operation of Plant	384,974
8100	Maintenance of Plant	130,747	8200	Admin Tech Services	62,025			

## Fund: 1 General Fund

## School: 0151 PORT CHARLOTTE HIGH SCHOOL

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	3,254,612	858,712	45,250	103,915	57,540	1,663	4,321,692	2,773,407	7,095,099	317,480	7,412,579
Basic		3,254,612	858,712	45,250	103,915	57,540	1,663	4,321,692	2,773,407	7,095,099	317,480	7,412,579
ESOL	130	86,929	22,454	756	2,525	1,418	28	114,110	58,809	172,919	5,855	178,774
ESOL		86,929	22,454	756	2,525	1,418	28	114,110	58,809	172,919	5,855	178,774
9-12 BASIC ESE	113	862,634	238,571	8,518	28,288	15,969	318	1,154,298	802,310	1,956,608	96,129	2,052,737
ESE SUPP 4	254	7,441	1,943	69	230	130	3	9,816	5,644	15,460	730	16,190
ESE SUPP 5	255	113,240	39,358	1,405	4,667	2,634	52	161,356	82,265	243,621	12,858	256,479
ESE		983,316	279,872	9,993	33,186	18,733	373	1,325,473	890,219	2,215,692	109,717	2,325,409
6-12	300	287,548	76,992	2,751	9,261	5,156	103	381,811	242,751	624,562	28,283	652,845
VOCATIONAL		287,548	76,992	2,751	9,261	5,156	103	381,811	242,751	624,562	28,283	652,845
Total FEPP		4,612,405	1,238,030	58,750	148,888	82,848	2,167	6,143,088	3,965,187	10,108,275	461,335	10,569,610
Food Service												
Transportation									583,532		20,347	

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	756,601	6200	Instructional Media	111,568	6300	Instr & Curr	139,631
6400	Instr Staff Training	114,375	6500	Instr Tech Services	86,088	7300	School Administration	811,877
7400	Facilities Acq-Constr		7700	Central Services	218,227	7900	Operation of Plant	1,209,565
8100	Maintenance of Plant	409,585	8200	Admin Tech Services	107,669			



## Fund: 1 General Fund

## School: 0161 CHARLOTTE TECHNICAL CENTER

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	29,972	14,496	7,850	3,024	2,319	420	58,081	40,700	98,781	3,743	102,524
4-8 Basic	102	152,607	38,008	20,998	4,803	6,046	1,123	223,585	135,424	359,009	12,628	371,637
9-12 Basic	103	613,767	160,833	88,852	20,324	25,583	4,753	914,112	607,292	1,521,404	54,957	1,576,361
Basic		796,347	213,337	117,700	28,151	33,948	6,296	1,195,779	783,416	1,979,195	71,328	2,050,523
ESOL	130	4,813	1,384	698	163	207	38	7,303	4,524	11,827	340	12,167
ESOL		4,813	1,384	698	163	207	38	7,303	4,524	11,827	340	12,167
4-8 BASIC ESE	112	60,710	14,533	7,776	1,801	2,310	420	87,550	56,309	143,859	5,455	149,314
9-12 BASIC ESE	113	327,764	81,151	43,420	10,055	12,898	2,348	477,636	328,475	806,111	31,083	837,194
ESE SUPP 5	255	9,840	3,147	1,684	390	500	91	15,652	8,921	24,573	1,036	25,609
ESE		398,313	98,831	52,880	12,246	15,708	2,859	580,837	393,705	974,542	37,574	1,012,116
6-12	300	524,581	122,533	65,600	15,395	19,487	3,547	751,143	487,456	1,238,599	43,152	1,281,751
VOCATIONAL		524,581	122,533	65,600	15,395	19,487	3,547	751,143	487,456	1,238,599	43,152	1,281,751
CONTINUING	341	926	1,029	551	127	164	30	2,827	3,545	6,372	264	6,636
CONTINUING		926	1,029	551	127	164	30	2,827	3,545	6,372	264	6,636
BUSINESS	352	73,173	18,613	9,964	2,302	2,960	539	107,551	70,368	177,919	5,055	182,974
FAMILY &	353	181,979	54,939	29,412	6,795	8,737	1,590	283,452	187,809	471,261	14,034	485,295
HEALTH	354	602,644	191,954	102,765	23,743	30,527	5,556	957,189	694,808	1,651,997	50,757	1,702,754
INDUSTRIAL	355	321,878	92,802	49,683	11,479	14,759	2,686	493,287	337,699	830,986	24,619	855,605
POST		1,179,674	358,309	191,824	44,319	56,983	10,371	1,841,480	1,290,684	3,132,164	94,465	3,226,629
LITERACY/ADU	401	112,628	69,972	37,460	8,655	11,128	2,025	241,868	235,871	477,739	17,726	495,465
GED PREP	403	10,193	5,697	3,050	705	906	165	20,716	19,173	39,889	1,442	41,331
ADULT ESOL	404	19,207	16,801	8,994	2,078	2,672	486	50,238	56,645	106,883	4,257	111,140
VOCATIONAL	405	6,340	2,000	1,071	247	318	58	10,034	6,735	16,769	506	17,275
OTHER ADULT	409	52,475	24,846	13,302	3,073	3,951	719	98,366	83,747	182,113	6,294	188,407
ADULT		200,843	119,315	63,877	14,758	18,975	3,454	421,222	402,171	823,393	30,224	853,617

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
Total FEPP		3,105,497	914,739	493,130	115,158	145,472	26,595	4,800,591	3,365,500	8,166,091	277,347	8,443,438
Food Service												
Transportation									188,268		6,493	

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	842,970	6200	Instructional Media	87,600	6300	Instr & Curr	234,816
6400	Instr Staff Training	62,777	6500	Instr Tech Services	40,729	7300	School Administration	711,784
7400	Facilities Acq-Constr		7700	Central Services	299,984	7900	Operation of Plant	823,427
8100	Maintenance of Plant	181,121	8200	Admin Tech Services	80,292			

## Fund: 1 General Fund

## School: 0181 L. A. AINGER MIDDLE SCHOOL

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	1,879,088	524,622	24,810	60,644	33,997	15,679	2,538,840	1,473,675	4,012,515	195,328	4,207,843
Basic		1,879,088	524,622	24,810	60,644	33,997	15,679	2,538,840	1,473,675	4,012,515	195,328	4,207,843
ESOL	130	18,252	5,444	158	585	333	151	24,923	11,185	36,108	1,342	37,450
ESOL		18,252	5,444	158	585	333	151	24,923	11,185	36,108	1,342	37,450
4-8 BASIC ESE	112	527,261	148,971	4,564	16,865	9,643	4,362	711,666	422,309	1,133,975	58,919	1,192,894
ESE SUPP 4	254	20,735	6,543	200	741	424	192	28,835	16,943	45,778	2,468	48,246
ESE SUPP 5	255	15,421	5,440	167	616	352	159	22,155	9,915	32,070	1,742	33,812
ESE		563,417	160,955	4,932	18,221	10,419	4,713	762,657	449,167	1,211,824	63,130	1,274,954
Total FEPP		2,460,757	691,021	29,899	79,450	44,749	20,542	3,326,418	1,934,027	5,260,445	259,801	5,520,246
Food Service												
Transportation									344,726		11,962	

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	249,766	6200	Instructional Media	54,597	6300	Instr & Curr	77,447
6400	Instr Staff Training	65,395	6500	Instr Tech Services	29,928	7300	School Administration	477,125
7400	Facilities Acq-Constr		7700	Central Services	118,310	7900	Operation of Plant	570,675
8100	Maintenance of Plant	231,895	8200	Admin Tech Services	58,890			

## Fund: 1 General Fund

## School: 0191 VINELAND ELEMENTARY SCHOOL

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	1,083,459	311,414	6,858	51,237	28,768	378	1,482,114	615,746	2,097,860	83,807	2,181,667
4-8 Basic	102	511,103	143,651	3,163	23,635	13,270	174	694,996	287,607	982,603	38,862	1,021,465
Basic		1,594,562	455,065	10,021	74,871	42,038	552	2,177,109	903,353	3,080,462	122,669	3,203,131
ESOL	130	43,350	13,398	209	1,127	1,162	15	59,261	24,810	84,071	3,097	87,168
ESOL		43,350	13,398	209	1,127	1,162	15	59,261	24,810	84,071	3,097	87,168
K-BASIC ESE	111	391,442	109,158	1,794	9,615	9,986	132	522,127	219,901	742,028	36,151	778,179
4-8 BASIC ESE	112	222,483	58,145	956	5,122	5,319	70	292,095	123,681	415,776	19,629	435,405
ESE SUPP 4	254	10,913	3,261	54	287	298	4	14,817	6,719	21,536	1,088	22,624
ESE		624,838	170,564	2,804	15,024	15,604	207	829,041	350,302	1,179,343	56,868	1,236,211
Total FEPP		2,262,750	639,026	13,034	91,022	58,805	774	3,065,411	1,278,465	4,343,876	182,634	4,526,510
Food Service												
Transportation									221,118		7,695	

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	160,934	6200	Instructional Media	41,853	6300	Instr & Curr	67,093
6400	Instr Staff Training	39,247	6500	Instr Tech Services	25,663	7300	School Administration	306,160
7400	Facilities Acq-Constr		7700	Central Services	102,039	7900	Operation of Plant	375,545
8100	Maintenance of Plant	109,431	8200	Admin Tech Services	50,499			

## Fund: 1 General Fund

## School: 0201 LIBERTY ELEMENTARY SCHOOL

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	1,001,204	283,334	6,663	46,152	19,377	378	1,357,108	614,604	1,971,712	83,175	2,054,887
4-8 Basic	102	448,810	129,562	3,047	21,104	8,861	173	611,557	287,329	898,886	38,384	937,270
Basic		1,450,014	412,896	9,710	67,256	28,238	551	1,968,665	901,933	2,870,598	121,559	2,992,157
ESOL	130	48,304	14,619	240	1,096	930	18	65,207	28,610	93,817	3,611	97,428
ESOL		48,304	14,619	240	1,096	930	18	65,207	28,610	93,817	3,611	97,428
K-BASIC ESE	111	449,069	123,981	2,155	9,776	8,359	165	593,505	292,434	885,939	45,915	931,854
4-8 BASIC ESE	112	174,599	49,630	863	3,913	3,346	66	232,417	117,961	350,378	18,430	368,808
ESE SUPP 4	254	18,410	5,070	88	400	342	7	24,317	9,784	34,101	1,756	35,857
ESE		642,079	178,681	3,105	14,089	12,047	238	850,239	420,179	1,270,418	66,102	1,336,520
Total FEPP		2,140,397	606,196	13,056	82,441	41,214	807	2,684,111	1,350,722	4,234,833	191,272	4,426,105
Food Service												
Transportation									231,097		8,044	

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	160,655	6200	Instructional Media	40,361	6300	Instr & Curr	73,564
6400	Instr Staff Training	40,919	6500	Instr Tech Services	26,758	7300	School Administration	340,559
7400	Facilities Acq-Constr		7700	Central Services	106,062	7900	Operation of Plant	396,000
8100	Maintenance of Plant	113,193	8200	Admin Tech Services	52,652			

## Fund: 1 General Fund

## School: 0211 MURDOCK MIDDLE SCHOOL

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	1,549,613	425,027	19,121	37,049	39,039	832	2,070,681	1,256,221	3,326,902	156,473	3,483,375
Basic		1,549,613	425,027	19,121	37,049	39,039	832	2,070,681	1,256,221	3,326,902	156,473	3,483,375
ESOL	130	12,031	3,449	90	278	298	4	16,150	8,214	24,364	889	25,253
ESOL		12,031	3,449	90	278	298	4	16,150	8,214	24,364	889	25,253
4-8 BASIC ESE	112	496,907	138,147	3,843	11,704	12,677	186	663,464	454,793	1,118,257	57,241	1,175,498
ESE SUPP 5	255	7,656	3,223	90	273	296	4	11,542	6,501	18,043	1,064	19,107
ESE		504,563	141,370	3,933	11,977	12,972	190	675,005	461,294	1,136,299	58,306	1,194,605
Total FEPP		2,066,207	569,846	23,144	49,304	52,309	1,027	2,761,837	1,725,729	4,487,566	215,667	4,703,233
Food Service												
Transportation									291,399		10,161	

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	303,153	6200	Instructional Media	59,835	6300	Instr & Curr	67,735
6400	Instr Staff Training	38,861	6500	Instr Tech Services	25,452	7300	School Administration	396,966
7400	Facilities Acq-Constr		7700	Central Services	100,760	7900	Operation of Plant	506,381
8100	Maintenance of Plant	176,502	8200	Admin Tech Services	50,083			

Fund: 1 General Fund

School: 0231 MYAKKA RIVER ELEMENTARY SCHOOL

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	946,298	269,970	6,229	43,371	33,272	347	1,299,487	625,461	1,924,948	76,881	2,001,829
4-8 Basic	102	358,325	104,618	2,414	16,807	12,894	134	495,192	246,381	741,573	30,006	771,579
Basic		1,304,623	374,588	8,642	60,177	46,166	481	1,794,677	871,842	2,666,519	106,887	2,773,406
ESOL	130	59,569	17,176	279	1,304	1,986	21	80,335	36,981	117,316	4,175	121,491
ESOL		59,569	17,176	279	1,304	1,986	21	80,335	36,981	117,316	4,175	121,491
K-BASIC ESE	111	288,526	82,069	1,408	6,538	10,035	105	388,681	202,790	591,471	29,333	620,804
4-8 BASIC ESE	112	124,732	34,720	596	2,766	4,246	45	167,105	83,263	250,368	12,275	262,643
ESE SUPP 5	255	1,682	697	12	56	85	1	2,533	1,166	3,699	220	3,919
ESE		414,940	117,486	2,016	9,360	14,366	151	558,319	287,220	845,539	41,827	887,366
Total FEPP		1,779,131	509,250	10,937	70,841	62,518	653	2,433,330	1,196,042	3,629,372	152,890	3,782,262
Food Service												
Transportation									191,341		6,658	

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	147,209	6200	Instructional Media	41,601	6300	Instr & Curr	51,283
6400	Instr Staff Training	33,107	6500	Instr Tech Services	21,651	7300	School Administration	328,170
7400	Facilities Acq-Constr		7700	Central Services	85,590	7900	Operation of Plant	349,637
8100	Maintenance of Plant	95,192	8200	Admin Tech Services	42,603			

## Fund: 1 General Fund

## School: 0251 DEEP CREEK ELEMENTARY SCHOOL

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	1,190,581	328,263	6,973	56,992	30,874	451	1,614,134	663,670	2,277,804	99,003	2,376,807
4-8 Basic	102	640,513	175,828	3,735	30,527	16,537	242	867,382	372,438	1,239,820	54,018	1,293,838
Basic		1,831,093	504,091	10,708	87,519	47,411	693	2,481,515	1,036,109	3,517,624	153,020	3,670,644
ESOL	130	22,050	6,548	92	541	574	8	29,813	12,187	42,000	1,676	43,676
ESOL		22,050	6,548	92	541	574	8	29,813	12,187	42,000	1,676	43,676
K-BASIC ESE	111	298,524	82,698	1,234	7,195	7,694	114	397,459	179,865	577,324	31,265	608,589
4-8 BASIC ESE	112	148,978	38,861	580	3,381	3,616	53	195,469	87,213	282,682	14,849	297,531
ESE SUPP 4	254	6,203	1,687	25	147	157	2	8,221	3,476	11,697	627	12,324
ESE SUPP 5	255	1,783	624	9	54	58	1	2,529	914	3,443	210	3,653
ESE		455,489	123,870	1,848	10,778	11,525	170	603,680	271,468	875,148	46,950	922,098
Total FEPP		2,308,632	634,509	12,648	98,837	59,510	871	3,115,007	1,319,764	4,434,771	201,647	4,636,418
Food Service												
Transportation									258,906		9,008	

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	147,680	6200	Instructional Media	44,191	6300	Instr & Curr	63,590
6400	Instr Staff Training	44,178	6500	Instr Tech Services	28,886	7300	School Administration	291,760
7400	Facilities Acq-Constr		7700	Central Services	114,191	7900	Operation of Plant	403,807
8100	Maintenance of Plant	124,640	8200	Admin Tech Services	56,840			



## Fund: 1 General Fund

## School: 0272 COMPASS LEARNING CENTER

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	51	10	3,475	59	5	1	3,601	539	4,140	219	4,359
9-12 Basic	103	527	107	35,937	614	56	14	37,255	5,570	42,825	2,268	45,093
Basic		578	118	39,412	673	61	15	40,857	6,109	46,966	2,488	49,454
4-8 BASIC ESE	112	77	16	5,113	88	8	2	5,304	1,238	6,542	492	7,034
9-12 BASIC ESE	113	77	16	5,113	88	8	2	5,304	1,238	6,542	492	7,034
ESE		155	32	10,225	176	16	4	10,608	2,477	13,085	983	14,068
Total FEPP		732	150	49,637	849	77	19	51,464	8,585	60,049	3,471	63,520
Food Service												
Transportation									79			

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	2,039	6200	Instructional Media		6300	Instr & Curr	1,026
6400	Instr Staff Training	981	6500	Instr Tech Services	646	7300	School Administration	73
7400	Facilities Acq-Constr		7700	Central Services	2,552	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services	1,270			

Fund: 1 General Fund

School: 0281 CROSSROADS WILDERNESS INSTITUT

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	133	27	3,772	385	17	5	4,339	1,626	5,965	845	6,810
9-12 Basic	103	388	79	10,999	473	41	15	11,995	4,495	16,490	2,232	18,722
Basic		521	106	14,771	858	58	20	16,334	6,121	22,455	3,078	25,533
9-12 BASIC ESE	113	203	42	5,525	231	21	5	6,027	3,258	9,285	1,293	10,578
ESE		203	42	5,525	231	21	5	6,027	3,258	9,285	1,293	10,578
6-12	300	10	2	285	12	1		310	108	418	58	476
VOCATIONAL		10	2	285	12	1		310	108	418	58	476
Total FEPP		734	150	20,581	1,101	80	26	22,672	9,487	32,159	4,430	36,589
Food Service												
Transportation									12			

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	2,154	6200	Instructional Media		6300	Instr & Curr	1,805
6400	Instr Staff Training	987	6500	Instr Tech Services	646	7300	School Administration	74
7400	Facilities Acq-Constr		7700	Central Services	2,552	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services	1,270			

## Fund: 1 General Fund

## School: 0301 KINGSWAY ELEMENTARY SCHOOL

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	1,207,792	345,354	15,094	52,121	34,330	418	1,655,109	697,739	2,352,848	96,769	2,449,617
4-8 Basic	102	456,993	129,027	5,639	19,473	12,826	156	624,114	266,374	890,488	36,523	927,011
Basic		1,664,785	474,381	20,733	71,594	47,156	574	2,279,223	964,112	3,243,335	133,291	3,376,626
ESOL	130	28,831	8,539	309	609	798	10	39,096	16,110	55,206	2,061	57,267
ESOL		28,831	8,539	309	609	798	10	39,096	16,110	55,206	2,061	57,267
K-BASIC ESE	111	388,440	114,812	4,377	8,573	11,310	139	527,651	253,077	780,728	40,191	820,919
4-8 BASIC ESE	112	152,991	45,113	1,720	3,368	4,444	55	207,691	101,152	308,843	15,903	324,746
ESE SUPP 4	254	125,198	39,913	1,522	2,980	3,932	48	173,593	86,486	260,079	13,875	273,954
ESE		666,628	199,838	7,619	14,921	19,686	242	908,934	440,715	1,349,649	69,969	1,419,618
Total PEP		2,360,244	682,758	28,660	87,125	67,639	826	3,227,252	1,420,938	4,648,190	205,322	4,853,512
Food Service												
Transportation									243,709		8,449	

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	160,326	6200	Instructional Media	42,962	6300	Instr & Curr	77,128
6400	Instr Staff Training	44,502	6500	Instr Tech Services	27,366	7300	School Administration	310,586
7400	Facilities Acq-Constr		7700	Central Services	108,467	7900	Operation of Plant	443,550
8100	Maintenance of Plant	152,199	8200	Admin Tech Services	53,850			

Fund: 1 General Fund

School: 0502 EDISON COLLEGIATE HIGH SCHOOL \*\*CHARTER SCHOOL\*\*

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	602,324	149,358	2,026	150,853		10,090	914,651	742,330	1,656,981		1,656,981
Basic		602,324	149,358	2,026	150,853		10,090	914,651	742,330	1,656,981		1,656,981
9-12 BASIC ESE	113	17,925	4,445	60	4,489		300	27,219	22,091	49,310		49,310
ESE SUPP 5	255	34	9		9			52	42	94		94
ESE		17,959	4,454	60	4,498		300	27,271	22,133	49,404		49,404
6-12	300	7,015	1,739	24	1,757		117	10,652	8,645	19,297		19,297
VOCATIONAL		7,015	1,739	24	1,757		117	10,652	8,645	19,297		19,297
Total FEFP		627,298	155,551	2,110	157,108		10,507	952,574	773,108	1,725,682		1,725,682

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	81,932	6200	Instructional Media		6300	Instr & Curr	
6400	Instr Staff Training	9,232	6500	Instr Tech Services	814	7100	Board of Education	10,000
7200	General		7300	School Administration	588,707	7400	Facilities Acq-Constr	
7500	Fiscal Services		7600	Food Service		7700	Central Services	
7800	Transport	72,047	7900	Operation of Plant	82,423	8100	Maintenance of Plant	
8200	Admin Tech Services							

## Fund: 1 General Fund

## School: 7001 CHARLOTTE VIRTUAL INSTRUCTION

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	728	148	8,056	2,079	91	19	11,121	8,198	19,319	3,591	22,910
Basic		728	148	8,056	2,079	91	19	11,121	8,198	19,319	3,591	22,910
Total FLEPP		728	148	8,056	2,079	91	19	11,121	8,198	19,319	3,591	22,910
Food Service												
Transportation									13			

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	2,032	6200	Instructional Media		6300	Instr & Curr	632
6400	Instr Staff Training	987	6500	Instr Tech Services	646	7300	School Administration	79
7400	Facilities Acq-Constr		7700	Central Services	2,552	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services	1,270			

## Fund: 1 General Fund

## School: 7004 CHARLOTTE VIRTUAL FRANCHISE

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	52,260	9,086	553	2,481	100	452	64,932	27,584	92,516	5,096	97,612
9-12 Basic	103	57,109	12,730	637	1,585	119	633	72,813	37,873	110,686	6,437	117,123
Basic		109,370	21,815	1,190	4,066	220	1,085	137,746	65,457	203,203	11,533	214,736
4-8 BASIC ESE	112	439	116	2	14	1	6	578	335	913	44	957
9-12 BASIC ESE	113	955	91	2	11	1	4	1,064	263	1,327	34	1,361
ESE		1,394	207	4	25	2	10	1,642	598	2,240	78	2,318
Total BEFP		110,764	22,022	1,194	4,091	221	1,095	139,387	66,055	205,442	11,611	217,053
Food Service												
Transportation									198			

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	7,420	6200	Instructional Media		6300	Instr & Curr	43,926
6400	Instr Staff Training	2,628	6500	Instr Tech Services	1,716	7300	School Administration	200
7400	Facilities Acq-Constr		7700	Central Services	6,785	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services	3,377			

## Fund: 4 Special Revenue Fund

## School: 0000 District

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	378,135	111,175	218,242	68,234	39,232	181,951	996,969	841,126	1,838,095	38,334	1,876,429
4-8 Basic	102	123,364	48,732	99,426	32,770	18,447	84,820	407,559	468,533	876,092	21,802	897,894
9-12 Basic	103	4,243	1,693	13,251	10,841	7,426	19,959	57,413	143,457	200,870	7,528	208,398
Basic		505,741	161,599	330,919	111,844	65,105	286,729	1,461,937	1,453,117	2,915,054	67,664	2,982,718
ESOL	130	23,661	4,619	7,962	2,434	1,619	6,652	46,947	32,945	79,892	1,505	81,397
ESOL		23,661	4,619	7,962	2,434	1,619	6,652	46,947	32,945	79,892	1,505	81,397
K-BASIC ESE	111	462,340	166,619	109,948	30,058	23,624	102,946	895,535	804,530	1,700,065	23,693	1,723,758
4-8 BASIC ESE	112	312,555	135,694	69,523	17,921	13,556	70,128	619,377	799,140	1,418,517	17,786	1,436,303
9-12 BASIC ESE	113	279,989	122,753	25,366	8,067	5,887	32,823	474,885	546,292	1,021,177	8,542	1,029,719
ESE SUPP 4	254	261,684	109,972	12,552	3,014	2,493	13,184	402,899	157,399	560,298	2,942	563,240
ESE SUPP 5	255	24,064	10,804	2,945	637	522	3,453	42,425	62,660	105,085	798	105,883
ESE		1,340,632	545,842	220,334	59,697	46,082	222,534	2,435,121	2,370,022	4,805,143	53,761	4,858,904
6-12	300	8,243	3,943	34,735	28,440		64,621	139,982	3,926	143,908		143,908
VOCATIONAL		8,243	3,943	34,735	28,440		64,621	139,982	3,926	143,908		143,908
CONTINUING	341	-29	46	39	63	330	17	466		466		466
CONTINUING		-29	46	39	63	330	17	466		466		466
BUSINESS	352	-332	947	1,015	1,366	5,974	965	9,935		9,935		9,935
FAMILY &	353	-980	2,796	2,997	4,032	17,633	2,847	29,325		29,325		29,325
HEALTH	354	-3,425	9,768	10,471	14,089	61,609	9,948	102,460		102,460		102,460
INDUSTRIAL	355	-1,656	4,723	5,062	6,811	29,786	4,809	49,535		49,535		49,535
POST		-6,394	18,234	19,545	26,299	115,002	18,569	191,255		191,255		191,255
LITERACY/ADU	401	54,114	3,137	2,619	4,292	22,458	1,137	87,757		87,757		87,757
GED PREP	403	2,847	255	213	349	1,828	93	5,585		5,585		5,585
ADULT ESOL	404	17,048	753	629	1,030	5,392	273	25,125		25,125		25,125
VOCATIONAL	405	271	90	75	123	642	33	1,234		1,234		1,234

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
OTHER ADULT	409	7,066	1,114	930	1,524	7,974	404	19,012		19,012		19,012
ADULT		81,346	5,349	4,466	7,318	38,295	1,940	138,714		138,714		138,714
Total FEFP		1,953,201	739,633	617,999	236,095	266,433	601,061	4,414,422	3,860,009	8,274,431	122,930	8,397,361
Food Service									8,177,451		195,388	
Transportation									4,199			

District Indirect costs are Functionally distributed as reported below.

6100	Pupil Personnel	6200	Instructional Media	6300	Instr & Curr	122,930
6400	Instr Staff Training	6500	Instr Tech Services	7100	Board of Education	
7200	General	7400	Facilities Acq-Constr	7500	Fiscal Services	
7700	Central Services	7900	Operation of Plant	8100	Maintenance of Plant	
8200	Admin Tech Services					

Reconciliation to Annual Financial Reports									
Other Instruction	Pre-K	Non-Pgm Capital	Community Service	Debt Service	Federal Indirect	Charter Schools	Total Reported	AFR Total	Rounding/Difference
	2,158,783	2,610,380			395,569		21,939,131	21,939,131	



## Fund: 4 Special Revenue Fund

## School: 0021 SALLIE JONES ELEMENTARY SCHOOL

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	10,362	3,723	20,237	5,040	4,083	17,523	60,968	78,885	139,853	3,745	143,598
4-8 Basic	102	4,522	1,625	8,832	2,200	1,782	7,647	26,608	34,426	61,034	1,635	62,669
Basic		14,885	5,348	29,069	7,240	5,865	25,170	87,577	113,312	200,889	5,380	206,269
ESOL	130	80	29	157	39	32	136	473	611	1,084	29	1,113
ESOL		80	29	157	39	32	136	473	611	1,084	29	1,113
K-BASIC ESE	111	26,430	9,143	7,251	1,610	1,266	6,968	52,668	49,836	102,504	1,595	104,099
4-8 BASIC ESE	112	15,477	5,354	4,246	943	741	4,081	30,842	29,184	60,026	934	60,960
ESE SUPP 4	254	1,678	581	459	101	80	443	3,342	2,932	6,274	90	6,364
ESE		43,586	15,078	11,956	2,654	2,088	11,491	86,853	81,952	168,805	2,618	171,423
Total PEFP		58,550	20,455	41,182	9,933	7,985	36,797	174,902	195,874	370,776	8,027	378,803
Food Service									307,316		7,523	
Transportation									2			

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	15,519	6200	Instructional Media	6300	Instr & Curr	82,086
6400	Instr Staff Training	98,269	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			

## Fund: 4 Special Revenue Fund

## School: 0031 CHARLOTTE HIGH SCHOOL

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	54	7	324	174	23	1,463	2,045	41,578	43,623	2,026	45,649
Basic		54	7	324	174	23	1,463	2,045	41,578	43,623	2,026	45,649
ESOL	130	1		5	3		24	33	680	713	33	746
ESOL		1		5	3		24	33	680	713	33	746
9-12 BASIC ESE	113	87,707	43,860	6,170	947	613	7,842	147,139	152,722	299,861	2,483	302,344
ESE SUPP 4	254	1,605	803	111	16	11	136	2,682	2,584	5,266	35	5,301
ESE SUPP 5	255	3,051	1,526	212	31	21	259	5,100	4,912	10,012	67	10,079
ESE		92,363	46,189	6,493	995	645	8,237	154,922	160,218	315,140	2,585	317,725
6-12	300	1,753	239	10,350	7,891		14,732	34,965	2,726	37,691		37,691
VOCATIONAL		1,753	239	10,350	7,891		14,732	34,965	2,726	37,691		37,691
Total FEFP		94,171	46,435	17,172	9,063	669	24,455	191,965	205,202	397,167	4,644	401,811
Food Service									844,618		22,755	
Transportation									4			

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	7,199	6200	Instructional Media	6300	Instr & Curr	155,740
6400	Instr Staff Training	42,263	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			

## Fund: 4 Special Revenue Fund

## School: 0041 PEACE RIVER ELEMENTARY SCHOOL

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	103,996	24,481	33,048	7,119	9,500	20,313	198,457	88,319	286,776	4,342	291,118
4-8 Basic	102	16,179	9,788	13,213	2,846	3,798	8,121	53,945	35,310	89,255	1,736	90,991
Basic		120,175	34,269	46,261	9,965	13,298	28,434	252,402	123,629	376,031	6,078	382,109
ESOL	130	4,440	1,200	1,620	349	466	996	9,071	4,329	13,400	213	13,613
ESOL		4,440	1,200	1,620	349	466	996	9,071	4,329	13,400	213	13,613
K-BASIC ESE	111	58,599	21,550	15,913	3,207	3,963	11,765	114,997	106,109	221,106	2,692	223,798
4-8 BASIC ESE	112	24,473	10,586	7,817	1,575	1,947	5,779	52,177	52,123	104,300	1,322	105,622
ESE SUPP 4	254	2,042	883	650	118	162	482	4,337	4,096	8,433	98	8,531
ESE SUPP 5	255	853	369	272	49	68	201	1,812	1,710	3,522	41	3,563
ESE		85,966	33,388	24,652	4,950	6,139	18,227	173,322	164,039	337,361	4,154	341,515
Total ESEP		210,581	68,857	72,533	15,264	19,903	47,657	434,795	291,997	726,792	10,444	737,236
Food Service									413,440		8,651	
Transportation									2			

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	20,209	6200	Instructional Media	6300	Instr & Curr	159,366
6400	Instr Staff Training	112,421	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			

## Fund: 4 Special Revenue Fund

## School: 0042 CHARLOTTE HARBOR SCHOOL

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
K-BASIC ESE	111	59,170	24,791	987	144	245	1,190	86,527	23,836	110,363	397	110,760
4-8 BASIC ESE	112	60,835	25,489	1,015	148	251	1,223	88,961	24,507	113,468	409	113,877
9-12 BASIC ESE	113	105,428	44,173	1,759	257	436	2,120	154,173	42,472	196,645	708	197,353
ESE SUPP 4	254	235,717	98,765	3,875	573	974	4,739	344,643	87,600	432,243	1,224	433,467
ESE SUPP 5	255	10,986	4,603	181	27	45	221	16,063	4,083	20,146	57	20,203
ESE		472,136	197,821	7,816	1,149	1,952	9,493	690,367	182,498	872,865	2,795	875,660
Total FEPP		472,136	197,821	7,816	1,149	1,952	9,493	690,367	182,498	872,865	2,795	875,660
Food Service									171,064		1,594	
Transportation									2			

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	6,110	6200	Instructional Media	6300	Instr & Curr	170,856
6400	Instr Staff Training	5,532	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			

## Fund: 4 Special Revenue Fund

## School: 0051 LEMON BAY HIGH SCHOOL

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	40	5	242	8			295	31,041	31,336	1,513	32,849
Basic		40	5	242	8			295	31,041	31,336	1,513	32,849
ESOL	130			1				1	129	130	6	136
ESOL				1				1	129	130	6	136
9-12 BASIC ESE	113	1,968	416	3,185	465	313	3,838	10,185	120,586	130,771	1,282	132,053
ESE SUPP 5	255	109	23	175	26	17	214	564	6,401	6,965	55	7,020
ESE		2,077	439	3,360	491	331	4,053	10,751	126,987	137,738	1,337	139,075
6-12	300			4,088	3,771		12,967	20,826	256	21,082		21,082
VOCATIONAL				4,088	3,771		12,967	20,826	256	21,082		21,082
Total FEPP		2,117	444	7,692	4,270	331	17,020	31,874	158,413	190,287	2,857	193,144
Food Service									611,330		15,197	
Transportation									2			

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	4,379	6200	Instructional Media	6300	Instr & Curr	126,558
6400	Instr Staff Training	27,475	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			

## Fund: 4 Special Revenue Fund

## School: 0062 BAKER/HEAD START

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
K-BASIC ESE	111	30,492	16,838	1,311	191	129	1,580	50,541	8,573	59,114	528	59,642
ESE		30,492	16,838	1,311	191	129	1,580	50,541	8,573	59,114	528	59,642
Total ESEP		30,492	16,838	1,311	191	129	1,580	50,541	8,573	59,114	528	59,642
Food Service									195,680		366	
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	862	6200	Instructional Media	6300	Instr & Curr	5,857
6400	Instr Staff Training	1,855	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			

## Fund: 4 Special Revenue Fund

## School: 0081 EAST ELEMENTARY SCHOOL

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	50,298	23,197	21,045	5,788	2,385	17,813	120,526	83,788	204,314	3,807	208,121
4-8 Basic	102	24,268	11,192	10,154	2,793	1,151	8,594	58,152	40,426	98,578	1,837	100,415
Basic		74,566	34,390	31,199	8,581	3,535	26,408	178,679	124,214	302,893	5,644	308,537
ESOL	130	1,248	575	522	144	59	442	2,990	2,078	5,068	94	5,162
ESOL		1,248	575	522	144	59	442	2,990	2,078	5,068	94	5,162
K-BASIC ESE	111	31,887	15,242	10,608	2,564	3,630	10,025	73,956	68,780	142,736	2,294	145,030
4-8 BASIC ESE	112	11,792	5,636	3,923	948	1,342	3,707	27,348	25,435	52,783	848	53,631
ESE SUPP 5	255	151	72	50	12	17	47	349	301	650	10	660
ESE		43,830	20,950	14,581	3,524	4,990	13,780	101,655	94,515	196,170	3,152	199,322
Total FEPP		119,644	55,915	46,302	12,249	8,584	40,629	283,323	220,807	504,130	8,891	513,021
Food Service									335,927		8,560	
Transportation									2			

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	16,855	6200	Instructional Media	6300	Instr & Curr	95,943
6400	Instr Staff Training	108,009	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			

## Fund: 4 Special Revenue Fund

## School: 0111 NEIL ARMSTRONG ELEMENTARY SCHO

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	70,402	25,148	23,120	6,826	6,543	21,662	153,701	90,005	243,706	4,279	247,985
4-8 Basic	102	12,886	10,371	9,534	2,815	2,698	8,933	47,237	37,116	84,353	1,765	86,118
Basic		83,288	35,519	32,654	9,641	9,241	30,595	200,938	127,121	328,059	6,043	334,102
ESOL	130	12,423	1,682	1,546	457	438	1,449	17,995	6,020	24,015	286	24,301
ESOL		12,423	1,682	1,546	457	438	1,449	17,995	6,020	24,015	286	24,301
K-BASIC ESE	111	87,754	17,520	12,217	3,127	2,861	12,377	135,856	97,913	233,769	2,687	236,456
4-8 BASIC ESE	112	19,163	9,945	6,935	1,775	1,624	7,026	46,468	55,579	102,047	1,525	103,572
ESE SUPP 4	254	7,877	4,089	2,840	669	661	2,889	19,025	21,408	40,433	557	40,990
ESE SUPP 5	255	505	262	182	43	42	185	1,219	1,373	2,592	36	2,628
ESE		115,299	31,816	22,173	5,614	5,189	22,477	202,568	176,273	378,841	4,804	383,645
Total FEPP		211,011	69,017	56,374	15,712	14,868	54,521	421,503	309,415	730,918	11,134	742,052
Food Service									419,776		9,981	
Transportation									3			

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	21,704	6200	Instructional Media	6300	Instr & Curr	163,211
6400	Instr Staff Training	124,500	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			



## Fund: 4 Special Revenue Fund

## School: 0121 PUNTA GORDA MIDDLE SCHOOL

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	35	4	211	7		646	903	27,061	27,964	1,319	29,283
Basic		35	4	211	7		646	903	27,061	27,964	1,319	29,283
ESOL	130			2			5	7	197	204	10	214
ESOL				2			5	7	197	204	10	214
4-8 BASIC ESE	112	34,143	17,832	4,238	619	417	5,297	62,546	77,272	139,818	1,706	141,524
ESE SUPP 4	254	288	150	35	5	4	43	525	584	1,109	11	1,120
ESE SUPP 5	255	2,057	1,075	252	37	25	308	3,754	4,179	7,933	80	8,013
ESE		36,488	19,056	4,525	662	446	5,648	66,825	82,035	148,860	1,797	150,657
Total FEPP		36,523	19,061	4,738	668	446	6,299	67,735	109,293	177,028	3,125	180,153
Food Service									551,221		14,410	
Transportation									3			

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	4,856	6200	Instructional Media	6300	Instr & Curr	78,570
6400	Instr Staff Training	25,867	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			

## Fund: 4 Special Revenue Fund

## School: 0131 PORT CHARLOTTE MIDDLE SCHOOL

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	26	3	156	767			952	20,035	20,987	977	21,964
Basic		26	3	156	767			952	20,035	20,987	977	21,964
ESOL	130			2	11			13	297	310	14	324
ESOL				2	11			13	297	310	14	324
4-8 BASIC ESE	112	50,548	25,398	3,882	843	382	4,679	85,732	100,113	185,845	1,563	187,408
ESE SUPP 4	254	1,785	897	135	20	13	165	3,015	3,279	6,294	43	6,337
ESE SUPP 5	255	70	35	5	1	1	7	119	129	248	2	250
ESE		52,403	26,330	4,022	864	396	4,850	88,865	103,522	192,387	1,607	193,994
Total ESE		52,429	26,334	4,181	1,642	396	4,850	89,832	123,853	213,685	2,598	216,283
Food Service									477,708		10,302	
Transportation									3			

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	4,057	6200	Instructional Media	6300	Instr & Curr	99,487
6400	Instr Staff Training	20,309	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			

## Fund: 4 Special Revenue Fund

## School: 0141 MEADOW PARK ELEMENTARY SCHOOL

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	18,125	7,081	19,601	9,163	2,272	16,972	73,214	85,947	159,161	3,628	162,789
4-8 Basic	102	8,552	3,341	9,248	4,323	1,072	8,008	34,544	40,552	75,096	1,712	76,808
Basic		26,677	10,422	28,849	13,487	3,344	24,980	107,759	126,499	234,258	5,339	239,597
ESOL	130	286	112	309	145	36	268	1,156	1,357	2,513	57	2,570
ESOL		286	112	309	145	36	268	1,156	1,357	2,513	57	2,570
K-BASIC ESE	111	36,382	12,519	16,462	6,294	4,057	15,820	91,534	138,874	230,408	3,620	234,028
4-8 BASIC ESE	112	19,813	6,818	8,965	3,428	2,210	8,615	49,849	75,631	125,480	1,972	127,452
ESE SUPP 5	255	27	9	12	5	3	12	68	95	163	2	165
ESE		56,222	19,347	25,438	9,726	6,270	24,446	141,449	214,600	356,049	5,594	361,643
Total ESEP		83,183	29,881	54,597	23,357	9,650	49,694	250,364	342,456	592,820	10,991	603,811
Food Service									356,865		8,970	
Transportation									3			

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	20,294	6200	Instructional Media	6300	Instr & Curr	201,488
6400	Instr Staff Training	120,674	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			

## Fund: 4 Special Revenue Fund

## School: 0151 PORT CHARLOTTE HIGH SCHOOL

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	51	6	310	653			1,020	39,724	40,744	1,936	42,680
Basic		51	6	310	653			1,020	39,724	40,744	1,936	42,680
ESOL	130	1		8	16			25	979	1,004	48	1,052
ESOL		1		8	16			25	979	1,004	48	1,052
9-12 BASIC ESE	113	21,973	11,466	5,892	1,039	579	7,100	48,049	204,944	252,993	2,372	255,365
ESE SUPP 4	254	179	93	47		7	5	389	1,579	1,968	15	1,983
ESE SUPP 5	255	3,623	1,891	958	142	96	1,171	7,881	31,990	39,871	303	40,174
ESE		25,775	13,450	6,897	1,188	680	8,330	56,320	238,513	294,833	2,689	297,522
6-12	300			4,956	12,079		22,854	39,889	362	40,251		40,251
VOCATIONAL				4,956	12,079		22,854	39,889	362	40,251		40,251
Total FEFP		25,827	13,457	12,170	13,936	680	31,183	97,253	279,579	376,832	4,673	381,505
Food Service									780,628		19,949	
Transportation									4			

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	7,272	6200	Instructional Media	6300	Instr & Curr	233,909
6400	Instr Staff Training	38,399	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			

## Fund: 4 Special Revenue Fund

## School: 0161 CHARLOTTE TECHNICAL CENTER

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	369	151	1,115	902	667	1,667	4,871	2,728	7,599	181	7,780
4-8 Basic	102	968	396	2,923	2,364	1,750	4,371	12,772	7,153	19,925	475	20,400
9-12 Basic	103	4,096	1,675	12,367	10,005	7,403	18,496	54,042	30,266	84,308	2,011	86,319
Basic		5,433	2,221	16,405	13,271	9,820	24,534	71,684	40,146	111,830	2,668	114,498
ESOL	130	33	14	100	81	60	150	438	246	684	16	700
ESOL		33	14	100	81	60	150	438	246	684	16	700
4-8 BASIC ESE	112	11,253	4,087	1,473	956	704	2,106	20,579	4,421	25,000	294	25,294
9-12 BASIC ESE	113	62,838	22,822	8,226	5,339	3,932	11,760	114,917	24,686	139,603	1,642	141,245
ESE SUPP 5	255	2,437	885	318	207	152	456	4,455	811	5,266	57	5,323
ESE		76,528	27,794	10,017	6,502	4,788	14,322	139,951	29,918	169,869	1,993	171,862
6-12	300	6,490	3,704	15,338	4,697		14,053	44,282	581	44,863		44,863
VOCATIONAL		6,490	3,704	15,338	4,697		14,053	44,282	581	44,863		44,863
CONTINUING	341	-29	46	39	63	330	17	466		466		466
CONTINUING		-29	46	39	63	330	17	466		466		466
BUSINESS	352	-332	947	1,015	1,366	5,974	965	9,935		9,935		9,935
FAMILY &	353	-980	2,796	2,997	4,032	17,633	2,847	29,325		29,325		29,325
HEALTH	354	-3,425	9,768	10,471	14,089	61,609	9,948	102,460		102,460		102,460
INDUSTRIAL	355	-1,656	4,723	5,062	6,811	29,786	4,809	49,535		49,535		49,535
POST		-6,394	18,234	19,545	26,299	115,002	18,569	191,255		191,255		191,255
LITERACY/ADU	401	54,114	3,137	2,619	4,292	22,458	1,137	87,757		87,757		87,757
GED PREP	403	2,847	255	213	349	1,828	93	5,585		5,585		5,585
ADULT ESOL	404	17,048	753	629	1,030	5,392	273	25,125		25,125		25,125
VOCATIONAL	405	271	90	75	123	642	33	1,234		1,234		1,234
OTHER ADULT	409	7,066	1,114	930	1,524	7,974	404	19,012		19,012		19,012
ADULT		81,346	5,349	4,466	7,318	38,295	1,940	138,714		138,714		138,714

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
Total FFP		163,408	57,362	65,910	58,231	168,295	73,584	586,790	70,891	657,681	4,677	662,358
Food Service									169,463		6,366	
Transportation									4,155			

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	16,435	6200	Instructional Media	6300	Instr & Curr	25,814
6400	Instr Staff Training	28,641	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			

## Fund: 4 Special Revenue Fund

## School: 0181 L. A. AINGER MIDDLE SCHOOL

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	31	4	186	6			227	23,788	24,015	1,160	25,175
Basic		31	4	186	6			227	23,788	24,015	1,160	25,175
ESOL	130			2				2	233	235	11	246
ESOL				2				2	233	235	11	246
4-8 BASIC ESE	112	2,006	444	3,606	527	355	4,346	11,284	89,675	100,959	1,452	102,411
ESE SUPP 4	254	88	19	156	23	16	191	493	3,642	4,135	49	4,184
ESE SUPP 5	255	73	16	130	19	13	159	410	3,028	3,438	41	3,479
ESE		2,166	479	3,892	569	383	4,695	12,184	96,345	108,529	1,542	110,071
Total FEPP		2,197	483	4,079	575	383	4,695	12,412	120,366	132,778	2,713	135,491
Food Service									484,631		11,728	
Transportation									3			

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	4,212	6200	Instructional Media	6300	Instr & Curr	93,540
6400	Instr Staff Training	22,614	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			

## Fund: 4 Special Revenue Fund

## School: 0191 VINELAND ELEMENTARY SCHOOL

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	11,731	5,160	18,998	6,063	3,131	16,450	61,533	76,337	137,870	3,516	141,386
4-8 Basic	102	5,411	2,380	8,763	2,797	1,444	7,588	28,383	35,213	63,596	1,622	65,218
Basic		17,143	7,541	27,761	8,860	4,576	24,037	89,918	111,550	201,468	5,138	206,606
ESOL	130	478	210	775	247	128	671	2,509	3,113	5,622	143	5,765
ESOL		478	210	775	247	128	671	2,509	3,113	5,622	143	5,765
K-BASIC ESE	111	61,246	29,882	9,072	2,481	1,338	8,718	112,737	57,042	169,779	1,995	171,774
4-8 BASIC ESE	112	32,624	15,917	4,832	1,322	713	4,644	60,052	30,384	90,436	1,063	91,499
ESE SUPP 4	254	1,829	893	270	70	40	260	3,362	1,567	4,929	53	4,982
ESE		95,698	46,692	14,174	3,873	2,091	13,622	176,150	88,993	265,143	3,111	268,254
Total FEFP		113,319	54,444	42,709	12,980	6,794	38,330	268,576	203,655	472,231	8,392	480,623
Food Service									307,783		7,545	
Transportation									2			

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	14,024	6200	Instructional Media	6300	Instr & Curr	87,631
6400	Instr Staff Training	102,000	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			



## Fund: 4 Special Revenue Fund

## School: 0201 LIBERTY ELEMENTARY SCHOOL

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	66,201	4,448	19,003	5,769	3,561	16,455	115,437	81,625	197,062	3,517	200,579
4-8 Basic	102	30,272	2,034	8,690	2,638	1,628	7,524	52,786	37,325	90,111	1,608	91,719
Basic		96,474	6,483	27,693	8,408	5,189	23,979	168,226	118,950	287,176	5,125	292,301
ESOL	130	3,221	216	925	281	173	801	5,617	3,971	9,588	171	9,759
ESOL		3,221	216	925	281	173	801	5,617	3,971	9,588	171	9,759
K-BASIC ESE	111	41,055	8,838	11,328	2,969	3,397	10,886	78,473	71,431	149,904	2,491	152,395
4-8 BASIC ESE	112	16,434	3,538	4,535	1,189	1,360	4,358	31,414	28,594	60,008	997	61,005
ESE SUPP 4	254	1,678	361	461	121	139	445	3,205	2,686	5,891	90	5,981
ESE		59,168	12,738	16,324	4,279	4,895	15,689	113,093	102,712	215,805	3,579	219,384
Total FEFP		158,862	19,437	44,941	12,967	10,258	40,468	286,933	225,634	512,567	8,875	521,442
Food Service									352,738		7,886	
Transportation									2			

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	19,132	6200	Instructional Media	6300	Instr & Curr	91,172
6400	Instr Staff Training	115,330	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			

## Fund: 4 Special Revenue Fund

## School: 0211 MURDOCK MIDDLE SCHOOL

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	26	3	155	5			189	19,874	20,063	969	21,032
Basic		26	3	155	5			189	19,874	20,063	969	21,032
ESOL	130			1				1	152	153	7	160
ESOL				1				1	152	153	7	160
4-8 BASIC ESE	112	1,918	424	3,448	504	339	4,156	10,789	128,631	139,420	1,388	140,808
ESE SUPP 5	255	45	10	79	12	8	97	251	2,850	3,101	25	3,126
ESE		1,963	434	3,528	515	347	4,253	11,040	131,482	142,522	1,413	143,935
Total FEPP		1,989	437	3,684	521	347	4,253	11,231	151,507	162,738	2,389	165,127
Food Service									440,699		9,962	
Transportation									2			

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	3,718	6200	Instructional Media	6300	Instr & Curr	128,320
6400	Instr Staff Training	19,470	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			

## Fund: 4 Special Revenue Fund

## School: 0231 MYAKKA RIVER ELEMENTARY SCHOOL

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	11,661	5,131	17,448	5,072	2,023	15,252	56,587	82,183	138,770	3,229	141,999
4-8 Basic	102	4,519	1,988	6,761	1,966	784	5,910	21,928	31,847	53,775	1,251	55,026
Basic		16,180	7,119	24,210	7,038	2,806	21,162	78,515	114,030	192,545	4,481	197,026
ESOL	130	701	308	1,049	305	122	917	3,402	4,940	8,342	194	8,536
ESOL		701	308	1,049	305	122	917	3,402	4,940	8,342	194	8,536
K-BASIC ESE	111	4,624	1,799	7,226	1,825	807	6,987	23,268	52,605	75,873	1,589	77,462
4-8 BASIC ESE	112	1,956	761	3,057	772	341	2,956	9,843	22,255	32,098	672	32,770
ESE SUPP 5	255	39	15	61	14	7	59	195	416	611	12	623
ESE		6,620	2,575	10,344	2,611	1,155	10,003	33,308	75,275	108,583	2,273	110,856
Total FEPP		23,501	10,003	35,602	9,954	4,083	32,081	115,224	194,246	309,470	6,948	316,418
Food Service									308,800		6,528	
Transportation									1			

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	13,534	6200	Instructional Media	6300	Instr & Curr	76,536
6400	Instr Staff Training	104,176	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			

## Fund: 4 Special Revenue Fund

## School: 0251 DEEP CREEK ELEMENTARY SCHOOL

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	15,613	5,240	23,132	6,412	2,630	19,646	72,673	86,395	159,068	4,199	163,267
4-8 Basic	102	8,363	2,807	12,390	3,435	1,409	10,523	38,927	46,276	85,203	2,249	87,452
Basic		23,976	8,047	35,523	9,847	4,039	30,168	111,600	132,670	244,270	6,448	250,718
ESOL	130	293	98	434	120	49	369	1,363	1,622	2,985	79	3,064
ESOL		293	98	434	120	49	369	1,363	1,622	2,985	79	3,064
K-BASIC ESE	111	5,096	1,578	7,898	1,921	869	7,483	24,845	54,499	79,344	1,712	81,056
4-8 BASIC ESE	112	2,395	741	3,711	903	408	3,516	11,674	25,610	37,284	805	38,089
ESE SUPP 4	254	104	32	161	36	18	153	504	1,031	1,535	31	1,566
ESE SUPP 5	255	38	12	59	13	7	56	185	381	566	11	577
ESE		7,634	2,363	11,829	2,873	1,302	11,208	37,209	81,522	118,731	2,559	121,290
Total FEPP		31,902	10,509	47,786	12,840	5,390	41,745	150,172	215,815	365,987	9,087	375,074
Food Service									321,572		8,832	
Transportation									1			

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	17,189	6200	Instructional Media	6300	Instr & Curr	96,790
6400	Instr Staff Training	101,836	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			

## Fund: 4 Special Revenue Fund

## School: 0272 COMPASS LEARNING CENTER

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								47	47	2	49
9-12 Basic	103	1		4				5	489	494	24	518
Basic		1		4				5	536	541	26	567
4-8 BASIC ESE	112	21	5	37	5	4	45	117	243	360	15	375
9-12 BASIC ESE	113	21	5	37	5	4	45	117	243	360	15	375
ESE		41	9	74	11	7	90	232	486	718	30	748
Total PEPP		42	9	79	11	7	90	238	1,022	1,260	56	1,316
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	87	6200	Instructional Media	6300	Instr & Curr	440
6400	Instr Staff Training	496	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			

## Fund: 4 Special Revenue Fund

## School: 0281 CROSSROADS WILDERNESS INSTITUT

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	67	26	178	44	21	154	490	358	848	33	881
9-12 Basic	103			3				3	360	363	18	381
Basic		68	26	181	44	21	154	494	718	1,212	51	1,263
9-12 BASIC ESE	113	54	12	98	14	10	118	306	639	945	39	984
ESE		54	12	98	14	10	118	306	639	945	39	984
6-12	300			2	2		16	20	1	21		21
VOCATIONAL				2	2		16	20	1	21		21
Total FEPP		122	38	281	60	30	288	819	1,359	2,178	90	2,268
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	139	6200	Instructional Media	6300	Instr & Curr	640
6400	Instr Staff Training	579	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			

## Fund: 4 Special Revenue Fund

## School: 0301 KINGSWAY ELEMENTARY SCHOOL

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	19,376	7,413	21,494	10,078	2,436	18,199	78,996	84,915	163,911	3,890	167,801
4-8 Basic	102	7,239	2,769	8,030	3,765	910	6,799	29,512	31,725	61,237	1,453	62,690
Basic		26,615	10,182	29,524	13,844	3,347	24,998	108,510	116,640	225,150	5,343	230,493
ESOL	130	454	174	504	236	57	427	1,852	1,990	3,842	91	3,933
ESOL		454	174	504	236	57	427	1,852	1,990	3,842	91	3,933
K-BASIC ESE	111	19,606	6,918	9,677	3,723	1,063	9,148	50,135	75,032	125,167	2,093	127,260
4-8 BASIC ESE	112	7,704	2,718	3,802	1,463	418	3,594	19,699	29,483	49,182	823	50,005
ESE SUPP 4	254	6,813	2,405	3,351	1,254	369	3,180	17,372	24,410	41,782	646	42,428
ESE		34,123	12,042	16,830	6,441	1,850	15,922	87,208	128,924	216,132	3,562	219,694
Total FEPP		61,192	22,398	46,858	20,521	5,253	41,347	197,569	247,554	445,123	8,996	454,119
Food Service									326,194		8,284	
Transportation									2			

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	14,781	6200	Instructional Media	6300	Instr & Curr	130,214
6400	Instr Staff Training	102,559	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services			

Fund: 8 Race to the Top

School: 0000 District

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			4,139	11,473		1,502	17,114	70,878	87,992	2,642	90,634
4-8 Basic	102			4,503	12,479		1,633	18,615	77,098	95,713	2,874	98,587
9-12 Basic	103			3,472	9,623		1,259	14,354	59,450	73,804	2,216	76,020
Basic				12,114	33,575		4,394	50,083	207,425	257,508	7,732	265,240
ESOL	130			226	626		82	934	3,865	4,799	144	4,943
ESOL				226	626		82	934	3,865	4,799	144	4,943
K-BASIC ESE	111			1,643	4,553		596	6,792	28,128	34,920	1,049	35,969
4-8 BASIC ESE	112			1,629	4,514		591	6,734	27,888	34,622	1,040	35,662
9-12 BASIC ESE	113			1,032	2,860		374	4,266	17,671	21,937	659	22,596
ESE SUPP 4	254			358	991		130	1,479	6,123	7,602	228	7,830
ESE SUPP 5	255			122	339		44	505	2,094	2,599	78	2,677
ESE				4,783	13,257		1,735	19,775	81,903	101,678	3,053	104,731
6-12	300			477	1,321		173	1,971	8,160	10,131	304	10,435
VOCATIONAL				477	1,321		173	1,971	8,160	10,131	304	10,435
Total FEFP				17,600	48,779		6,384	72,763	301,354	374,117	11,234	385,351
Food Service												
Transportation												

District Indirect costs are Functionally distributed as reported below.

6100 Pupil Personnel	6200 Instructional Media	6300 Instr & Curr	11,234
6400 Instr Staff Training	6500 Instr Tech Services	7100 Board of Education	
7200 General	7400 Facilities Acq-Constr	7500 Fiscal Services	
7700 Central Services	7900 Operation of Plant	8100 Maintenance of Plant	
8200 Admin Tech Services			



Other Instruction	Reconciliation to Annual Financial Reports							AFR Total	Rounding/ Difference
	Pre-K	Non-Pem Capital	Community Service	Debt Service	Federal Indirect	Charter Schools	Total Reported		
					12,910	27,069	425,330	425,330	

Fund: 8 Race to the Top

School: 0021 SALLIE JONES ELEMENTARY SCHOOL

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			404	1,121		147	1,672	6,925	8,597	258	8,855
4-8 Basic	102			177	489		64	730	3,022	3,752	113	3,865
Basic				581	1,610		211	2,402	9,947	12,349	371	12,720
ESOL	130			3	9		1	13	54	67	2	69
ESOL				3	9		1	13	54	67	2	69
K-BASIC ESE	111			106	295		39	440	1,820	2,260	68	2,328
4-8 BASIC ESE	112			62	173		23	258	1,066	1,324	40	1,364
ESE SUPP 4	254			7	19		2	28	116	144	4	148
ESE				175	486		64	725	3,002	3,727	112	3,839
Total FEFP				759	2,105		275	3,139	13,003	16,142	485	16,627
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	5,709
6400 Instr Staff Training	2,814	6500 Instr Tech Services		7300 School Administration	
7400 Facilities Acq-Constr		7700 Central Services		7900 Operation of Plant	
8100 Maintenance of Plant		8200 Admin Tech Services	4,480		

## Fund: 8 Race to the Top

## School: 0031 CHARLOTTE HIGH SCHOOL

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			1,204	3,338		437	4,979	20,620	25,599	769	26,368
Basic				1,204	3,338		437	4,979	20,620	25,599	769	26,368
ESOL	130			20	55		7	82	337	419	13	432
ESOL				20	55		7	82	337	419	13	432
9-12 BASIC ESE	113			335	928		121	1,384	5,731	7,115	214	7,329
ESE SUPP 4	254			6	17		2	25	105	130	4	134
ESE SUPP 5	255			12	32		4	48	199	247	7	254
ESE				352	977		128	1,457	6,035	7,492	225	7,717
6-12	300			135	374		49	558	2,312	2,870	86	2,956
VOCATIONAL				135	374		49	558	2,312	2,870	86	2,956
Total FEFP				1,712	4,744		621	7,077	29,306	36,383	1,092	37,475
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	12,867
6400 Instr Staff Training	6,343	6500 Instr Tech Services		7300 School Administration	
7400 Facilities Acq-Constr		7700 Central Services		7900 Operation of Plant	
8100 Maintenance of Plant		8200 Admin Tech Services	10,096		

## Fund: 8 Race to the Top

## School: 0041 PEACE RIVER ELEMENTARY SCHOOL

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			469	1,299		170	1,938	8,028	9,966	299	10,265
4-8 Basic	102			187	520		68	775	3,210	3,985	120	4,105
Basic				656	1,819		238	2,713	11,237	13,950	419	14,369
ESOL	130			23	64		8	95	393	488	15	503
ESOL				23	64		8	95	393	488	15	503
K-BASIC ESE	111			180	497		65	742	3,074	3,816	115	3,931
4-8 BASIC ESE	112			88	244		32	364	1,510	1,874	56	1,930
ESE SUPP 4	254			7	20		3	30	126	156	5	161
ESE SUPP 5	255			3	9		1	13	53	66	2	68
ESE				278	771		101	1,150	4,762	5,912	178	6,090
Total ESEP				957	2,653		347	3,957	16,393	20,350	611	20,961
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	7,198
6400 Instr Staff Training	3,548	6500 Instr Tech Services		7300 School Administration	
7400 Facilities Acq-Constr		7700 Central Services		7900 Operation of Plant	
8100 Maintenance of Plant		8200 Admin Tech Services	5,647		

Fund: 8 Race to the Top

School: 0042 CHARLOTTE HARBOR SCHOOL

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
K-BASIC ESE	111			54	148		19	221	917	1,138	34	1,172
4-8 BASIC ESE	112			55	153		20	228	943	1,171	35	1,206
9-12 BASIC ESE	113			95	264		35	394	1,634	2,028	61	2,089
ESE SUPP 4	254			213	591		77	881	3,653	4,534	136	4,670
ESE SUPP 5	255			10	28		4	42	170	212	6	218
ESE				427	1,184		155	1,766	7,317	9,083	273	9,356
Total FEPP				427	1,184		155	1,766	7,317	9,083	273	9,356
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	3,213
6400	Instr Staff Training	1,584	6500	Instr Tech Services		7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services		7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services	2,521			

## Fund: 8 Race to the Top

## School: 0051 LEMON BAY HIGH SCHOOL

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			899	2,493		326	3,718	15,401	19,119	574	19,693
Basic				899	2,493		326	3,718	15,401	19,119	574	19,693
ESOL	130			4	10		1	15	64	79	2	81
ESOL				4	10		1	15	64	79	2	81
9-12 BASIC ESE	113			173	479		63	715	2,959	3,674	110	3,784
ESE SUPP 5	255			10	27		4	41	165	206	6	212
ESE				182	506		66	754	3,124	3,878	116	3,994
6-12	300			73	202		26	301	1,248	1,549	47	1,596
VOCATIONAL				73	202		26	301	1,248	1,549	47	1,596
Total FEFP				1,159	3,211		420	4,790	19,837	24,627	739	25,366
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	8,710
6400	Instr Staff Training	4,293	6500	Instr Tech Services		7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services		7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services	6,834			

Fund: 8 Race to the Top

School: 0062 BAKER/HEAD START

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
K-BASIC ESE	111			71	197		26	294	1,218	1,512	45	1,557
ESE				71	197		26	294	1,218	1,512	45	1,557
Total FERP				71	197		26	294	1,218	1,512	45	1,557
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	535
6400	Instr Staff Training	264	6500	Instr Tech Services	7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services	7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services	419		

## Fund: 8 Race to the Top

## School: 0081 EAST ELEMENTARY SCHOOL

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			411	1,140		149	1,700	7,040	8,740	262	9,002
4-8 Basic	102			198	550		72	820	3,397	4,217	127	4,344
Basic				610	1,689		221	2,520	10,436	12,956	389	13,345
ESOL	130			10	28		4	42	175	217	7	224
ESOL				10	28		4	42	175	217	7	224
K-BASIC ESE	111			153	424		55	632	2,619	3,251	98	3,349
4-8 BASIC ESE	112			57	157		21	235	969	1,204	36	1,240
ESE SUPP 5	255			1	2			3	12	15		15
ESE				210	583		76	869	3,600	4,469	134	4,603
Total ESEP				836	2,300		301	3,431	14,211	17,642	530	18,172
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	6,240
6400 Instr Staff Training	3,076	6500 Instr Tech Services		7300 School Administration	
7400 Facilities Acq-Constr		7700 Central Services		7900 Operation of Plant	
8100 Maintenance of Plant		8200 Admin Tech Services	4,896		



Fund: 8 Race to the Top

School: 0111 NEIL ARMSTRONG ELEMENTARY SCHO

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			462	1,281		168	1,911	7,912	9,823	295	10,118
4-8 Basic	102			191	528		69	788	3,263	4,051	122	4,173
Basic				653	1,809		237	2,699	11,174	13,873	417	14,290
ESOL	130			31	86		11	128	529	657	20	677
ESOL				31	86		11	128	529	657	20	677
K-BASIC ESE	111			179	496		65	740	3,067	3,807	114	3,921
4-8 BASIC ESE	112			102	282		37	421	1,741	2,162	65	2,227
ESE SUPP 4	254			42	116		15	173	716	889	27	916
ESE SUPP 5	255			3	7		1	11	46	57	2	59
ESE				325	902		118	1,345	5,570	6,915	208	7,123
Total FEFP				1,009	2,796		366	4,171	17,273	21,444	644	22,088
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	7,584
6400 Instr Staff Training	3,738	6500 Instr Tech Services		7300 School Administration	
7400 Facilities Acq-Constr		7700 Central Services		7900 Operation of Plant	
8100 Maintenance of Plant		8200 Admin Tech Services	5,951		

Fund: 8 Race to the Top

School: 0121 PUNTA GORDA MIDDLE SCHOOL

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			784	2,173		284	3,241	13,427	16,668	501	17,169
Basic				784	2,173		284	3,241	13,427	16,668	501	17,169
ESOL	130			6	16		2	24	98	122	4	126
ESOL				6	16		2	24	98	122	4	126
4-8 BASIC ESE	112			230	637		83	950	3,937	4,887	147	5,034
ESE SUPP 4	254			2	5		1	8	33	41	1	42
ESE SUPP 5	255			14	38		5	57	237	294	9	303
ESE				246	681		89	1,016	4,208	5,224	157	5,381
Total ESEPP				1,036	2,870		376	4,282	17,732	22,014	661	22,675
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	7,786
6400 Instr Staff Training	3,838	6500 Instr Tech Services		7300 School Administration	
7400 Facilities Acq-Constr		7700 Central Services		7900 Operation of Plant	
8100 Maintenance of Plant		8200 Admin Tech Services	6,109		

## Fund: 8 Race to the Top

## School: 0131 PORT CHARLOTTE MIDDLE SCHOOL

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			581	1,609		211	2,401	9,941	12,342	371	12,713
Basic				581	1,609		211	2,401	9,941	12,342	371	12,713
ESOL	130			9	24		3	36	147	183	5	188
ESOL				9	24		3	36	147	183	5	188
4-8 BASIC ESE	112			211	584		76	871	3,606	4,477	134	4,611
ESE SUPP 4	254			7	21		3	31	127	158	5	163
ESE SUPP 5	255				1			1	5	6		6
ESE				218	605		79	902	3,738	4,640	139	4,779
Total ESEP				808	2,238		293	3,339	13,826	17,165	515	17,680
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	6,071
6400 Instr Staff Training	2,992	6500 Instr Tech Services		7300 School Administration	
7400 Facilities Acq-Constr		7700 Central Services		7900 Operation of Plant	
8100 Maintenance of Plant		8200 Admin Tech Services	4,763		

Fund: 8 Race to the Top

School: 0141 MEADOW PARK ELEMENTARY SCHOOL

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			392	1,086		142	1,620	6,707	8,327	250	8,577
4-8 Basic	102			185	512		67	764	3,165	3,929	118	4,047
Basic				577	1,598		209	2,384	9,872	12,256	368	12,624
ESOL	130			6	17		2	25	106	131	4	135
ESOL				6	17		2	25	106	131	4	135
K-BASIC ESE	111			241	669		88	998	4,133	5,131	154	5,285
4-8 BASIC ESE	112			131	364		48	543	2,251	2,794	84	2,878
ESE SUPP 5	255								3	3		3
ESE				373	1,034		135	1,542	6,387	7,929	238	8,167
Total PEEP				956	2,649		347	3,952	16,365	20,317	610	20,927
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	7,185
6400 Instr Staff Training	3,542	6500 Instr Tech Services		7300 School Administration	
7400 Facilities Acq-Constr		7700 Central Services		7900 Operation of Plant	
8100 Maintenance of Plant		8200 Admin Tech Services	5,638		

## Fund: 8 Race to the Top

## School: 0151 PORT CHARLOTTE HIGH SCHOOL

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			1,151	3,190		418	4,759	19,710	24,469	735	25,204
Basic				1,151	3,190		418	4,759	19,710	24,469	735	25,204
ESOL	130			28	79		10	117	486	603	18	621
ESOL				28	79		10	117	486	603	18	621
9-12 BASIC ESE	113			320	886		116	1,322	5,473	6,795	204	6,999
ESE SUPP 4	254			3	7		1	11	45	56	2	58
ESE SUPP 5	255			53	146		19	218	903	1,121	34	1,155
ESE				375	1,039		136	1,550	6,420	7,970	239	8,209
6-12	300			103	286		37	426	1,767	2,193	66	2,259
VOCATIONAL				103	286		37	426	1,767	2,193	66	2,259
Total FEPP				1,658	4,594		601	6,853	28,383	35,236	1,058	36,294
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	12,462
6400 Instr Staff Training	6,143	6500 Instr Tech Services		7300 School Administration	
7400 Facilities Acq-Constr		7700 Central Services		7900 Operation of Plant	
8100 Maintenance of Plant		8200 Admin Tech Services	9,778		

Fund: 8 Race to the Top

School: 0161 CHARLOTTE TECHNICAL CENTER

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			20	54		7	81	335	416	12	428
4-8 Basic	102			51	142		19	212	879	1,091	33	1,124
9-12 Basic	103			217	602		79	898	3,718	4,616	139	4,755
Basic				288	798		104	1,190	4,932	6,122	184	6,306
ESOL	130			2	5		1	8	30	38	1	39
ESOL				2	5		1	8	30	38	1	39
4-8 BASIC ESE	112			20	54		7	81	336	417	13	430
9-12 BASIC ESE	113			110	304		40	454	1,875	2,329	70	2,399
ESE SUPP 5	255			4	12		2	18	73	91	3	94
ESE				133	370		48	551	2,284	2,835	85	2,920
6-12	300			165	459		60	684	2,833	3,517	106	3,623
VOCATIONAL				165	459		60	684	2,833	3,517	106	3,623
Total FEFP				589	1,631		214	2,434	10,079	12,513	376	12,889
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	4,425
6400 Instr Staff Training	2,181	6500 Instr Tech Services		7300 School Administration	
7400 Facilities Acq-Constr		7700 Central Services		7900 Operation of Plant	
8100 Maintenance of Plant		8200 Admin Tech Services	3,472		

## Fund: 8 Race to the Top

## School: 0181 L. A. AINGER MIDDLE SCHOOL

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			689	1,910		250	2,849	11,803	14,652	440	15,092
Basic				689	1,910		250	2,849	11,803	14,652	440	15,092
ESOL	130			7	19		2	28	116	144	4	148
ESOL				7	19		2	28	116	144	4	148
4-8 BASIC ESE	112			196	542		71	809	3,350	4,159	125	4,284
ESE SUPP 4	254			9	24		3	36	147	183	5	188
ESE SUPP 5	255			7	20		3	30	122	152	5	157
ESE				211	586		77	874	3,619	4,493	135	4,628
Total ESEP				907	2,515		329	3,751	15,538	19,289	579	19,868
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	6,822
6400 Instr Staff Training	3,363	6500 Instr Tech Services		7300 School Administration	
7400 Facilities Acq-Constr		7700 Central Services		7900 Operation of Plant	
8100 Maintenance of Plant		8200 Admin Tech Services	5,353		

Fund: 8 Race to the Top

School: 0191 VINELAND ELEMENTARY SCHOOL

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			380	1,052		138	1,570	6,501	8,071	242	8,313
4-8 Basic	102			175	485		64	724	2,999	3,723	112	3,835
Basic				555	1,538		201	2,294	9,500	11,794	354	12,148
ESOL	130			15	43		6	64	265	329	10	339
ESOL				15	43		6	64	265	329	10	339
K-BASIC ESE	111			133	369		48	550	2,278	2,828	85	2,913
4-8 BASIC ESE	112			71	196		26	293	1,213	1,506	45	1,551
ESE SUPP 4	254			4	11		1	16	68	84	3	87
ESE				208	576		75	859	3,559	4,418	133	4,551
Total FEPP				778	2,157		282	3,217	13,324	16,541	497	17,038
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	5,850
6400 Instr Staff Training	2,884	6500 Instr Tech Services		7300 School Administration	
7400 Facilities Acq-Constr		7700 Central Services		7900 Operation of Plant	
8100 Maintenance of Plant		8200 Admin Tech Services	4,590		



## Fund: 8 Race to the Top

## School: 0201 LIBERTY ELEMENTARY SCHOOL

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			380	1,053		138	1,571	6,503	8,074	242	8,316
4-8 Basic	102			174	481		63	718	2,974	3,692	111	3,803
Basic				553	1,534		201	2,288	9,477	11,765	353	12,118
ESOL	130			18	51		7	76	316	392	12	404
ESOL				18	51		7	76	316	392	12	404
K-BASIC ESE	111			166	460		60	686	2,844	3,530	106	3,636
4-8 BASIC ESE	112			66	184		24	274	1,138	1,412	42	1,454
ESE SUPP 4	254			7	19		2	28	116	144	4	148
ESE				239	663		87	989	4,099	5,088	153	5,241
Total FEFP				811	2,249		294	3,354	13,892	17,246	518	17,764
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	6,099
6400 Instr Staff Training	3,007	6500 Instr Tech Services		7300 School Administration	
7400 Facilities Acq-Constr		7700 Central Services		7900 Operation of Plant	
8100 Maintenance of Plant		8200 Admin Tech Services	4,786		

## Fund: 8 Race to the Top

## School: 0211 MURDOCK MIDDLE SCHOOL

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			576	1,596		209	2,381	9,861	12,242	368	12,610
Basic				576	1,596		209	2,381	9,861	12,242	368	12,610
ESOL	130			4	12		2	18	75	93	3	96
ESOL				4	12		2	18	75	93	3	96
4-8 BASIC ESE	112			187	518		68	773	3,203	3,976	119	4,095
ESE SUPP 5	255			4	12		2	18	75	93	3	96
ESE				191	531		69	791	3,278	4,069	122	4,191
Total REEP				772	2,139		280	3,191	13,214	16,405	493	16,898
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	5,802
6400	Instr Staff Training	2,860	6500	Instr Tech Services		7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services		7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services	4,552			

Fund: 8 Race to the Top

School: 0231 MYAKKA RIVER ELEMENTARY SCHOOL

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			349	966		126	1,441	5,971	7,412	223	7,635
4-8 Basic	102			135	375		49	559	2,314	2,873	86	2,959
Basic				484	1,341		176	2,001	8,285	10,286	309	10,595
ESOL	130			21	58		8	87	359	446	13	459
ESOL				21	58		8	87	359	446	13	459
K-BASIC ESE	111			106	294		38	438	1,814	2,252	68	2,320
4-8 BASIC ESE	112			45	124		16	185	767	952	29	981
ESE SUPP 5	255			1	2			3	15	18	1	19
ESE				152	420		55	627	2,597	3,224	97	3,321
Total FEFP				656	1,819		238	2,713	11,240	13,953	419	14,372
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	4,935
6400	Instr Staff Training	2,433	6500	Instr Tech Services		7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services		7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services	3,872			

Fund: 8 Race to the Top

School: 0251 DEEP CREEK ELEMENTARY SCHOOL

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			453	1,257		164	1,874	7,764	9,638	289	9,927
4-8 Basic	102			243	673		88	1,004	4,159	5,163	155	5,318
Basic				696	1,930		253	2,879	11,923	14,802	444	15,246
ESOL	130			9	24		3	36	146	182	5	187
ESOL				9	24		3	36	146	182	5	187
K-BASIC ESE	111			114	316		41	471	1,955	2,426	73	2,499
4-8 BASIC ESE	112			54	149		19	222	919	1,141	34	1,175
ESE SUPP 4	254			2	6		1	9	40	49	1	50
ESE SUPP 5	255			1	2			3	15	18	1	19
ESE				171	474		62	707	2,928	3,635	109	3,744
Total FEFP				876	2,427		318	3,621	14,997	18,618	559	19,177
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	6,585
6400 Instr Staff Training	3,246	6500 Instr Tech Services		7300 School Administration	
7400 Facilities Acq-Constr		7700 Central Services		7900 Operation of Plant	
8100 Maintenance of Plant		8200 Admin Tech Services	5,166		

Fund: 8 Race to the Top

School: 0301 KINGSWAY ELEMENTARY SCHOOL

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			420	1,164		152	1,736	7,192	8,928	268	9,196
4-8 Basic	102			157	435		57	649	2,687	3,336	100	3,436
Basic				577	1,599		209	2,385	9,879	12,264	368	12,632
ESOL	130			10	27		4	41	169	210	6	216
ESOL				10	27		4	41	169	210	6	216
K-BASIC ESE	111			140	387		51	578	2,390	2,968	89	3,057
4-8 BASIC ESE	112			55	152		20	227	939	1,166	35	1,201
ESE SUPP 4	254			49	134		18	201	831	1,032	31	1,063
ESE				243	673		88	1,004	4,160	5,164	155	5,319
Total FEPP				830	2,300		301	3,431	14,208	17,639	530	18,169
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	6,238
6400	Instr Staff Training	3,075	6500	Instr Tech Services		7300	School Administration	
7400	Facilities Acq-Constr		7700	Central Services		7900	Operation of Plant	
8100	Maintenance of Plant		8200	Admin Tech Services	4,895			

Fund: 8 Race to the Top

School: 0502 EDISON COLLEGIATE HIGH SCHOOL \*\*CHARTER SCHOOL\*\*

Account	Obj	Subobj	Source	Function	Source	Function	Source	Function	Source	Function	Source	Function
6100	6100				6200				6300			
6400					6500				7100			
7200					7300				7400			
7500					7600				7700			
7800					7900				8100			
8200												

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	5,064
6400	Instr Staff Training	690	6500	Instr Tech Services	7100	Board of Education	
7200	General		7300	School Administration	7400	Facilities Acq-Constr	
7500	Fiscal Services		7600	Food Service	7700	Central Services	
7800	Transport		7900	Operation of Plant	8100	Maintenance of Plant	
8200	Admin Tech Services						