



**A Component of The Arc of the St. Johns, Inc.**

FINANCIAL STATEMENTS FOR THE  
YEARS ENDED JUNE 30, 2017 AND 2016,  
INDEPENDENT AUDITORS' REPORT AND  
ADDITIONAL REPORTS



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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
St. Johns Community Campus Charter School  
a Component of the Arc of the St. Johns, Inc.  
St. Augustine, Florida

### Report on the Financial Statements

We have audited the accompanying financial statements of the St. Johns Community Campus Charter School (the "Charter School"), a component of the Arc of the St. Johns, Inc., which comprise the statements of financial position of as of June 30, 2017 and 2016, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Charter School as of June 30, 2017 and 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

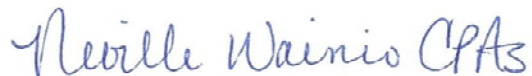
### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 30, 2017 on our consideration of the Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter School's internal control over financial reporting and compliance.

To the Board of Directors  
St. Johns Community Campus Charter School  
a Component of the Arc of the St. Johns, Inc.

**Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Statement of Expenses by Function on page 13 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in blue ink that reads "Neville Wainio CPAs". The signature is written in a cursive style.

St. Augustine, Florida  
August 30, 2017

**ST. JOHNS COMMUNITY CAMPUS CHARTER SCHOOL  
A COMPONENT OF THE ARC OF THE ST. JOHNS, INC.**

**STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2017 AND 2016**

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**ASSETS**

	<u>2017</u>	<u>2016</u>
Cash and cash equivalents	\$ 693,337	\$ 526,861
Accounts receivable	905	-
Equipment - net (Note 2)	<u>1,376</u>	<u>-</u>
Total Assets	<u>\$ 695,618</u>	<u>\$ 526,861</u>

**LIABILITIES AND NET ASSETS**

Accounts payable	\$ 3,355	\$ 4,945
Accrued expenses and other liabilities	17,195	11,532
Due to related party (Note 6)	<u>44,761</u>	<u>44,314</u>
Total Liabilities	<u>65,311</u>	<u>60,791</u>
Net Assets:		
Unrestricted	<u>630,307</u>	<u>466,070</u>
Total Liabilities and Net Assets	<u>\$ 695,618</u>	<u>\$ 526,861</u>

See notes to the financial statements.

**ST. JOHNS COMMUNITY CAMPUS CHARTER SCHOOL  
A COMPONENT OF THE ARC OF THE ST. JOHNS, INC.**

STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	2017	2016
<b>CHANGES IN UNRESTRICTED NET ASSETS</b>		
Unrestricted revenues:		
St. Johns County School Board	\$ 643,510	\$ 670,113
Contributions	7,300	7,200
Total unrestricted revenues	650,810	677,313
Expenses:		
Program services (Note 4):		
Salaries and wages	235,587	234,616
Allocated occupancy expense	73,822	67,418
Student transportation costs	31,430	32,409
Supplies	6,011	6,085
Insurance	29,294	36,083
Office supplies	4,582	5,162
Payroll taxes	16,915	16,666
Professional fees	16,790	8,450
Other expenses	3,921	986
Utilities	7,291	6,508
Employee benefits	7,113	7,978
Equipment and facility maintenance	5,424	2,044
Client education	10,157	10,783
Total program services	448,337	435,188
Supporting services:		
Management and general	38,236	36,484
Total expenses	486,573	471,672
Increase in unrestricted net assets	164,237	205,641
<b>NET ASSETS - BEGINNING OF YEAR</b>	466,070	260,429
<b>NET ASSETS - END OF YEAR</b>	\$ 630,307	\$ 466,070

See notes to the financial statements.

**ST. JOHNS COMMUNITY CAMPUS CHARTER SCHOOL  
A COMPONENT OF THE ARC OF THE ST. JOHNS, INC.**

STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	2017	2016
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in Net Assets	\$ 164,237	\$ 205,641
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	72	-
(Increase) in accounts receivable	(905)	-
Decrease in prepaid expenses and other assets	-	265
Increase in accounts payable and other liabilities	4,073	8,621
Increase in due to related party	447	44,314
Net Cash Provided by Operating Activities	167,924	258,841
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of property and equipment	(1,448)	-
Net Cash (Used) by Investing Activities	(1,448)	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	166,476	258,841
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	526,861	268,020
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	\$ 693,337	\$ 526,861

See notes to the financial statements.



**ST. JOHNS COMMUNITY CAMPUS CHARTER SCHOOL  
A COMPONENT OF THE ARC OF THE ST. JOHNS, INC.**

NOTES TO FINANCIAL STATEMENTS

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Nature of Activities

St. Johns Community Campus Charter School (the "Charter School") was established in August 2009 and is a component of the Arc of the St. Johns, Inc. (the "Arc"). The Charter School provides education experiences for developmentally disabled students, ages of 18-22, through a combination of vocational training, integrated employment and community based work experiences with the goal of securing and maintaining employment within a more independent lifestyle.

The Charter School has one significant revenue source, a charter agreement with the School Board of St. Johns County (the "School Board"). The Charter School's charter agreement with the School Board is effective until June 30, 2019, and may be renewed by mutual written agreement of the parties pursuant to Florida law. At the end of the term of the charter, the School Board may choose not to renew the charter under grounds specified in the charter, in which case the School Board is required to notify the Charter School in writing at least ninety (90) days prior to the charter's expiration. Pursuant to Section 1002.33(8)(e), Florida statutes, the charter school contract provides that in the event the Charter School is dissolved or terminated, any encumbered funds and all Charter School property purchased with public funds automatically revert to the School Board. During the term of the charter, the School Board may also terminate the charter if good cause is shown.

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Basis of Presentation

The accompanying statements of financial position have been prepared under the authoritative guidance that net assets and revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions as follows:

- Unrestricted net assets -- Net assets that are not subject to donor-imposed stipulations.
- Temporarily restricted net assets -- Net assets subject to donor-imposed stipulations that can be fulfilled by actions of the Charter School pursuant to those stipulations or that expire by the passage of time. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. The Charter School had no temporarily restricted net assets at June 30, 2017 and 2016, respectively.
- Permanently restricted net assets -- Net assets subject to donor-imposed stipulations that require the funds be maintained permanently by the Charter School.

Generally, the donors of such assets permit the Charter School to use all or part of the income earned on the assets. The Charter School had no permanently restricted net assets at June 30, 2017 and 2016, respectively.

Cash and Cash Equivalents

For purposes of the Statements of Financial Position and the Statements of Cash Flows, the Charter School considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Allowance for Accounts Receivable and Grants Receivable

The Charter School writes off all accounts receivable and grants receivable balances deemed to be uncollectible. If a portion of the remaining receivables balances are considered questionable regarding full collection, the Charter School will provide an allowance for doubtful accounts for those questionable accounts. No allowance was deemed necessary as of June 30, 2017 and 2016, respectively.

Equipment

Equipment is carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed on the straight-line method over the estimated useful lives of the assets (five to ten years). All acquisitions of equipment and all expenditures for renewals and improvements of \$1,000 and above and that materially prolong the useful lives of assets are capitalized.

Public Support and Revenue

Grants and other contributions of cash and other assets are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as unrestricted contributions.

Revenues recognized from the School Board of St. Johns (the "School Board") are pursuant to the funding provisions included in the Charter School's charter agreement. In accordance with funding provisions of the charter agreements and Section 1002.23(17), Florida Statutes, the Charter School reports the number of full-time equivalent students and related data to the Florida Department of Education (the "Department") for funding through the Florida Education Finance Program ("FEFP"). Funding for the Charter School is adjusted during the year to reflect the revised calculations by the Department under the FEFP and the actual weighted full-time equivalent students reported by the Charter School during the designated full-term equivalent survey periods. The School Board receives a five percent (5%) administrative fee based on unweighted full-time equivalent students from the Charter School.

**ST. JOHNS COMMUNITY CAMPUS CHARTER SCHOOL  
A COMPONENT OF THE ARC OF THE ST. JOHNS, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)**

Donated Services

No amounts have been reflected in the financial statements for donated services. The Charter School generally pays for services requiring specific expertise. However, individuals may volunteer their time and perform a variety of tasks that assist the Charter School with specific assistance programs, fundraising activities and various committee assignments.

Administrative, Management and General Expense Allocation

Administrative, management and general expenses are allocated by the Arc to the Charter School based on the number of employees of the Charter School as a percentage of the total employees of the Arc.

Maintenance Expense Allocation

The Arc allocates maintenance expenses are allocated to the Charter School based on the number of direct hours the maintenance staff works on the Charter School's leased property as a percentage of the total hours of the maintenance staff.

Transportation Expense Allocation

The Arc allocates transportation expenses to the Charter School based on an annual analysis of transportation hours dedicated to the transportation of Charter School students. The allocated costs include fuel, vehicle maintenance, etc.

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenses. Actual results could differ from those estimates.

Income Tax Status

The Charter School is a component of the Arc which is exempt from federal and state income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Arc qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

The Arc evaluates its tax positions for any uncertainties based on the technical merits of the position taken. The Arc recognizes the tax benefit from any uncertain tax position only if it is more likely than not that the tax position will be upheld on examination by taxing authorities.

Currently, the tax years ended 2016, 2015 and 2014 are open and subject to examination by the Internal Revenue Service. However, the Charter School is not currently under audit nor has the Charter School been contacted by any of these jurisdictions.

Fair Value of Financial Instruments

The carrying amounts of cash and cash equivalents, accounts receivable, accounts payable and accrued expenses approximate fair value due to the short maturity of these financial instruments.

**2. FURNITURE AND EQUIPMENT - NET**

Furniture and equipment consisted of the following at June 30:

	<u>2017</u>	<u>2016</u>
Furniture and equipment	\$ 3,771	\$ 2,323
Less: Accumulated depreciation	<u>(2,395)</u>	<u>(2,323)</u>
Furniture, equipment - net	<u>\$ 1,376</u>	<u>\$ -</u>

**3. SIGNIFICANT CONCENTRATIONS OF REVENUE**

The Charter School recognized revenue from the St. Johns County School Board (the "School Board") that represents approximately ninety-nine percent (99%) and ninety-nine (99%) of total revenues for the years ended June 30, 2017 and 2016, respectively. Administrative fees incurred for the years ended June 30, 2017 and 2016 were \$8,885 and \$8,825, respectively. The Charter School was owed a balance of \$905 and \$0 from the School Board at June 30, 2017 and 2016, respectively.

**4. DESCRIPTION OF PROGRAM SERVICES**

The Charter School provides education programs that enable students to discover their own unique individual interests and preferences that will prepare them to make choices regarding career and occupational areas they wish to pursue for eventual employment, as well as gaining greater independence and applying this new knowledge while interacting positively with others in the community.

**5. CONTINGENCIES**

The State of Florida and St. Johns County funded programs are subject to special audits. Such audits could result in claims against the resources of the Charter School for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.

**6. RELATED PARTY**

The Arc of the St. Johns, Inc.

The Charter School is a component of the Arc. The Charter School relies on the Arc's administrative staff for accounting, human resources and management oversight. The Arc allocated administrative expenses to the Charter School. These administrative expenses totaled \$38,236 and \$36,484 for the years ended June 30, 2017 and 2016, respectively.

**ST. JOHNS COMMUNITY CAMPUS CHARTER SCHOOL  
A COMPONENT OF THE ARC OF THE ST. JOHNS, INC.**

**NOTES TO FINANCIAL STATEMENTS**

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**6. RELATED PARTY (CONCLUDED)**

The Arc of the St. Johns, Inc.

The Charter School conducts its education programs in a facility owned by the Arc. The Charter School pays a monthly payment to the Arc for the occupancy of the facility. Total amount of these payments were \$72,000 and \$64,000 for the years ended June 30, 2017 and 2016, respectively.

The Arc allocated maintenance expenses related to the occupancy of the facility to the Charter School. The Charter School incurred maintenance expenses provided by the Arc of \$1,822 and \$3,418 for the years ended June 30, 2017 and 2016, respectively.

The Arc allocated transportation expenses to the Charter School. These transportation expenses totaled \$26,020 and \$26,847 for the years ended June 30, 2017 and 2016, respectively.

The Arc provides support to the Charter School by sponsoring special events and receiving contributions and designating the proceeds to the Charter School. For the years ended June 30, 2017 and 2016, support from the Arc from special events and contributions totaled \$5,100 and \$5,000, respectively.

**7. RECLASSIFICATIONS**

Certain reclassifications have been made to the prior year financial statements in order for them to be in conformity with the current year presentation.

**8. SUBSEQUENT EVENTS**

The Charter School has evaluated events and transactions for potential recognition or disclosure in the financial statements through August 30, 2017, the date the financial statements were available to be issued.

## **ADDITIONAL REPORTS**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
St. Johns Community Campus Charter School  
a Component of the Arc of the St. Johns, Inc.  
St. Augustine, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of St. Johns Community Campus Charter School (the "Charter School"), a component of the Arc of the St. Johns, Inc., which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 30, 2017.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Charter School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

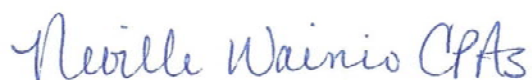
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Charter School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, the communication is not suitable for any other purpose.



St. Augustine, Florida  
August 30, 2017

## MANAGEMENT LETTER

To the Board of Directors  
St. Johns Community Campus Charter School  
a Component of the Arc of the St. Johns, Inc.  
St. Augustine, Florida

### Report on the Financial Statements

We have audited the financial statements of St. Johns Community Campus Charter School (the "Charter School"), Florida, a component of the Arc of the St. Johns, Inc., as of and for the fiscal year ended June 30, 2017, and have issued our report thereon dated August 30, 2017.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and Chapter 10.850, Rules of the Auditor General.

### Other Reports and Schedules

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in this report, which is dated August 30, 2017, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.854(1)(e)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. No such findings or recommendations were made in the preceding annual financial audit report; therefore, corrective actions were not necessary.

### Official Title

Section 10.854(1)(e)5., *Rules of the Auditor General*, requires the name or official title of the entity. The official title of the entity is the St. Johns Community Campus Charter School - a component of the Arc of the St. Johns, Inc..

### Financial Condition

Sections 10.854(1)(e)2., *Rules of the Auditor General*, requires that we report the results of our determination as to whether or not the Charter School has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the Charter School did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.854(1)(e)6.a. and 10.855(12), *Rules of the Auditor General*, we applied financial condition assessment procedures for the Charter School. It is management's responsibility to monitor the Charter School's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

### Transparency

Sections 10.854(1)(e)7. and 10.855(13), *Rules of the Auditor General*, require that we report the results of our determination as to whether the Charter School maintains on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes. In connection with our audit, we determined that the Charter School maintained on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes.

To the Board of Directors  
St. Johns Community Campus Charter School  
a Component of the Arc of the St. Johns, Inc.

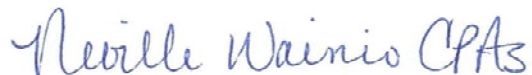
**Other Matters**

Section 10.854(1)(e)3., *Rules of the Auditor General*, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.854(1)(e)4., *Rules of the Auditor General*, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

**Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, applicable management and the St. Johns County School District, and is not intended to be and should not be used by anyone other than these specified parties.



St. Augustine, Florida  
August 30, 2017

**ST. JOHNS COMMUNITY CAMPUS CHARTER SCHOOL  
A COMPONENT OF THE ARC OF THE ST. JOHNS, INC.**

**STATEMENT OF EXPENSES BY FUNCTION  
FOR THE YEAR ENDED JUNE 30, 2017**

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<u>Function</u>	<u>Account Number</u>	<u>Expenses</u>
Instruction	5000	\$ 298,590
Instruction and curriculum development services	6300	10,721
School administration	7300	63,589
Facilities acquisition and construction	7400	72,000
Student transportation services	7800	26,020
Operations of plant	7900	8,200
Maintenance of plant	8100	7,181
Administrative technology services	8200	200
Unallocated depreciation/amortization expense		<u>72</u>
Total expenses by function		<u>\$ 486,573</u>