

**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  
Therapeutic Learning Center 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 Therapeutic Learning Center 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.

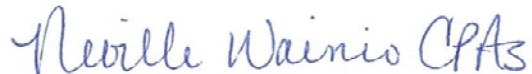
### Other Reporting Required by Government Auditing Standards

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  
Therapeutic Learning Center 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, flowing style.

St. Augustine, Florida  
August 30, 2017

**THERAPEUTIC LEARNING CENTER 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	\$ 475,340	\$ 410,301
Due from St. Johns County School District	608	6,731
Leasehold improvements and equipment - net (Note 2)	<u>76,872</u>	<u>85,842</u>
Total Assets	<u>\$ 552,820</u>	<u>\$ 502,874</u>

**LIABILITIES AND NET ASSETS**

Accounts payable	\$ 783	\$ 2,256
Accrued expenses	11,361	12,970
Due to related party (Note 6)	<u>15,457</u>	<u>38,735</u>
Total Liabilities	<u>27,601</u>	<u>53,961</u>
Net Assets:		
Unrestricted	<u>525,219</u>	<u>448,913</u>
Total Liabilities and Net Assets	<u>\$ 552,820</u>	<u>\$ 502,874</u>

See notes to the financial statements.

**THERAPEUTIC LEARNING CENTER CHARTER SCHOOL  
A COMPONENT OF THE ARC OF THE ST. JOHNS, INC.**

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

	2017	2016
<b>CHANGES IN UNRESTRICTED NET ASSETS</b>		
Unrestricted revenues:		
St. Johns County School Board	\$ 331,619	\$ 381,467
United Way of St. Johns County	13,333	13,333
Contributions	900	5,187
Total unrestricted revenues	345,852	399,987
Expenses:		
Program services (Note 4):		
Salaries and wages	99,056	155,336
Occupancy expenses	61,255	62,868
Professional fees	45,510	51,025
Employee benefits	26,961	21,414
Depreciation	8,969	8,158
Payroll taxes	7,312	12,857
Miscellaneous	4,300	3,196
Supplies	1,954	1,064
Office supplies	1,246	603
Telephone	600	600
Advertising	65	590
Total program services	257,228	317,711
Supporting services:		
Management and general	12,318	19,458
Total supporting services	12,318	19,458
Total expenses	269,546	337,169
Increase (decrease) in unrestricted net assets	76,306	62,818
<b>NET ASSETS - BEGINNING OF YEAR</b>	448,913	386,095
<b>NET ASSETS - END OF YEAR</b>	\$ 525,219	\$ 448,913

See notes to the financial statements.

**THERAPEUTIC LEARNING CENTER 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
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in Net Assets	\$ 76,306	\$ 62,818
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	8,970	8,158
Decrease (Increase) in due from St. Johns County School District	6,123	(6,731)
(Decrease) Increase in accounts payable and other liabilities	(3,082)	11,586
(Decrease) Increase in due to related party	(23,278)	36,849
Net Cash Provided by Operating Activities	65,039	112,680
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	-	(9,261)
Net Cash (Used) by Investing Activities	-	(9,261)
NET INCREASE IN CASH AND CASH EQUIVALENTS	65,039	103,419
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	410,301	306,882
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 475,340	\$ 410,301

See notes to the financial statements.



**THERAPEUTIC LEARNING CENTER 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

The Therapeutic Learning Center Charter School (the "Charter School") was established on September 20, 2000 and is a component of the Arc of the St. Johns, Inc. (the "Arc"). The Charter School provides an educational program designed to provide early intervention and learning opportunities for children with developmental delays or disabilities from birth through five years of age who qualify - for exceptional student education services and reside in St. Johns County.

The Charter School has two significant revenue sources, a charter agreement with the School Board of St. Johns County ("School Board") and an annual United Way of St. Johns County allocation.

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 as of June 30, 2017 and 2016.
- 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 as of June 30, 2017 and 2016.

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.

Leasehold Improvements and Equipment

Leasehold improvements and equipment are 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 fifteen 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 County (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 1002.33, Florida Statutes, the Charter School reports the number of full-time equivalent (FTE) students and related data to the School Board. The School Board receives a five percent (5%) administrative fee based on unweighted full-time equivalent students from the Charter School, which is withheld from the respective payments.

**THERAPEUTIC LEARNING CENTER CHARTER SCHOOL  
A COMPONENT OF THE ARC OF THE ST. JOHNS, INC.**

**NOTES TO FINANCIAL STATEMENTS**

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

Public Support and Revenue (Concluded)

Under the provisions of Section 1011.62, Florida Statutes, the District reports the number of FTE's 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 FTE's reported by the Charter School during the designated FTE survey periods. The Department may also adjust subsequent fiscal period allocations based on an audit of the Charter School's compliance in determining and reporting FTE and related data. Generally, such adjustments are treated as reductions or additions of revenues in the year the adjustment are made.

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

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

Estimates

Management uses estimates and assumptions in preparing its 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 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 Arc is not currently under audit nor has the Arc been contacted by any of these jurisdictions.

Fair Value of Financial Instruments

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

Reclassifications

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

**2. LEASEHOLD IMPROVEMENTS AND EQUIPMENT - NET**

Leasehold improvements and equipment consisted of the following:

<u>Description</u>	<u>June 30, 2017</u>		
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Leasehold improvements	\$ 114,079	\$ (39,522)	\$ 74,557
Furniture and equipment	32,848	(30,533)	2,315
Total	<u>\$ 146,927</u>	<u>\$ (70,055)</u>	<u>\$ 76,872</u>

<u>Description</u>	<u>June 30, 2016</u>		
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Leasehold improvements	\$ 114,080	\$ (31,151)	\$ 82,929
Furniture and equipment	32,848	(29,935)	2,913
Total	<u>\$ 146,928</u>	<u>\$ (61,086)</u>	<u>\$ 85,842</u>

**3. SIGNIFICANT CONCENTRATIONS OF REVENUE**

The Charter School recognized revenue from the School Board that represents approximately ninety-six percent (96%) and ninety-five percent (95%) of total revenues for the the years ended June 30, 2017 and 2016, respectively. The School Board received a five percent (5%) administrative fee based on unweighted full-time equivalent students from the Charter School, which is withheld from the respective payments. Administrative fees incurred for the years ended June 30, 2017 and 2016 were \$4,668 and \$5,440, respectively. The Charter School was owed a balance from the School Board of \$608 and \$6,731 at June 30, 2017 and 2016, respectively.

**4. DESCRIPTION OF PROGRAM SERVICES**

The Charter School provides education programs for children who have developmental delays, cerebral palsy, hearing deficits and other related disabilities.

**THERAPEUTIC LEARNING CENTER CHARTER SCHOOL  
A COMPONENT OF THE ARC OF THE ST. JOHNS, INC.**

**NOTES TO FINANCIAL STATEMENTS**

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**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 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. During the years ended June 30, 2017 and 2016, the Charter School incurred administrative expenses provided by the Arc of \$12,318 and \$19,458, respectively.

The Charter School conducts its education programs in a facility owned by the Arc. The Arc charged the Charter School monthly for the occupancy of the facility. Total amount of the occupancy expenses were \$42,000 and \$42,000 for the years ended June 30, 2017 and 2016, respectively.

The Arc charged the Charter School for maintenance expenses related to the occupancy of its facility. During the years ended June 30, 2017 and 2016, the Charter School incurred maintenance expenses provided by the Arc of \$12,992 and \$13,981, 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 \$900 and \$5,187, respectively.

**7. 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  
Therapeutic Learning Center 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 the Therapeutic Learning Center 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 issue 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.

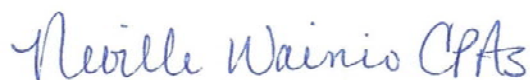
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during 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  
Therapeutic Learning Center 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 Therapeutic Learning Center 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 Therapeutic Learning Center 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  
Therapeutic Learning Center 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

**THERAPEUTIC LEARNING CENTER 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	\$ 172,591
Instruction and curriculum development services	6300	2,399
School administration	7300	22,931
Facilities acquisition and construction	7400	42,000
Operations of plant	7900	5,710
Maintenance of plant	8100	14,747
Administrative technology services	8200	200
Unallocated depreciation/amortization expense		<u>8,968</u>
Total expenses by function		<u><u>\$ 269,546</u></u>