CITY OF PEMBROKE PINES CHARTER SCHOOLS

TABLE OF CONTENTS

	PAGE
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS	**1-2**
MANAGEMENT'S DISCUSSION AND ANALYSIS (REQUIRED SUPPLEMENTARY INFORMATION)	**3-11**
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statement of Net Assets	**12**
Statement of Activities	**13**
Fund Financial Statements:	
Balance Sheet – Governmental Funds	**14**
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	**15**
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	**16**
Notes to Basic Financial Statements	**17-28**
REQUIRED SUPPLEMENTARY INFORMATION (OTHER THAN MD&A):	
Budgetary Comparison Schedule – Charter Elementary Schools	**29**
Budgetary Comparison Schedule – Charter Middle Schools	**30**
Budgetary Comparison Schedule – Charter High School	**31**
Note to Budgetary Comparison Schedules	**32**
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS:	
Schedule by Source	**33**
Schedule by Function and Activity	**34**
Schedule of Changes by Function and Activity	**35**
SUPPLEMENTARY AUDITORS' REPORTS	
Report of Independent Certified Public Accountants 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*	**36-37**
Management Letter in Accordance with the Rules of the Auditor General of the State of Florida	**38-39**