

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GENERAL FUND**
For the Fiscal Year Ended June 30, 2011

	Account Number	
REVENUES		
<i>Federal Direct:</i>		
Federal Impact, Current Operation	3121	
Reserve Officers Training Corps (ROTC)	3191	526,416.00
Miscellaneous Federal Direct	3199	6,072.00
Total Federal Direct	3100	532,488.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,652,034.00
National Forest Funds	3255	
Federal Through Local	3280	599.00
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,652,633.00
<i>State:</i>		
Florida Education Finance Program	3310	222,031,695.00
Workforce Development	3315	3,150,714.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	109,867.00
Adults with Disabilities	3318	13,913.00
CO&DS Withheld for Administrative Expense	3323	40,349.00
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	250,025.00
Class Size Reduction/Operating Funds	3355	73,915,012.00
School Recognition Funds	3361	2,520,078.00
Excellent Teaching Program	3363	342,202.00
Voluntary Prekindergarten Program	3371	1,694,438.00
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	394,846.00
Other Miscellaneous State Revenue	3399	476,526.00
Total State	3300	304,939,665.00
<i>Local:</i>		
District School Taxes	3411	137,589,229.00
Tax Redemptions	3421	359,095.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	22.00
Tuition	3424	
Rent	3425	
Interest on Investments	3431	339,013.00
Gain on Sale of Investments	3432	43,565.00
Net Increase (Decrease) in Fair Value of Investments	3433	(217,064.00)
Gifts, Grants and Bequests	3440	700.00
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	210,493.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	23,388.00
Other Student Fees	3469	
Preschool Program Fees	3471	
Pre-K Early Intervention Fees	3472	
School Age Child Care Fees	3473	
Other School, Course and Class Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services-School Activities	3492	1,031,745.00
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	2,680,972.00
Other Miscellaneous Local Sources	3495	9,898,132.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	1,572.00
Collections for Lost, Damaged and Sold Textbooks	3498	20,287.00
Receipt of Food Service Indirect Costs	3499	660,558.00
Total Local	3400	152,641,707.00
Total Revenues	3000	460,766,493.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

For the Fiscal Year Ended June 30, 2011

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
<i>Current:</i>									
Instruction	5000	182,909,008.00	59,622,485.00	18,794,260.00		8,644,831.00	261,888.00	2,828,410.00	273,060,882.00
Pupil Personnel Services	6100	16,061,099.00	5,480,899.00	1,876,168.00		154,562.00	20,930.00	52,495.00	23,646,153.00
Instructional Media Services	6200	1,459,592.00	621,560.00	270,393.00		314,689.00	1,384,637.00	5,707.00	4,056,578.00
Instruction and Curriculum Development Services	6300	3,878,574.00	1,475,565.00	372,932.00		45,878.00	10,358.00	17,505.00	5,800,812.00
Instructional Staff Training Services	6400	1,254,783.00	510,397.00	77,506.00		200,021.00	31,254.00	19,250.00	2,093,211.00
Instruction Related Technology	6500	1,033,764.00	499,624.00			35.00			1,533,423.00
School Board	7100	245,902.00	2,552,654.00	133,027.00		300.00		48,517.00	2,980,400.00
General Administration	7200	364,173.00	99,899.00	143,098.00		7,095.00	1,295.00	21,074.00	636,634.00
School Administration	7300	25,103,544.00	8,926,191.00	1,261,419.00		496,175.00	120,436.00	495,537.00	36,403,302.00
Facilities Acquisition and Construction	7410	940,744.00	292,191.00	1,042,132.00		7,317.00	541.00	1,190.00	2,284,115.00
Fiscal Services	7500	1,508,216.00	501,766.00	157,689.00		20,232.00	7,324.00	88,289.00	2,283,516.00
Food Services	7600	165,042.00	12,629.00	54.00		19,670.00			197,395.00
Central Services	7700	3,895,518.00	1,390,671.00	571,134.00		86,078.00	9,456.00	435,431.00	6,388,288.00
Pupil Transportation Services	7800	14,687,300.00	6,812,796.00	798,269.00	3,867,561.00	1,000,052.00	534.00	122,108.00	27,288,620.00
Operation of Plant	7900	15,128,756.00	6,389,433.00	11,779,194.00	11,495,312.00	917,251.00	21,994.00	118,000.00	45,849,940.00
Maintenance of Plant	8100	6,513,528.00	2,202,921.00	2,895,276.00		773,214.00	7,250.00	12,873.00	12,405,062.00
Administrative Technology Services	8200	2,092,583.00	683,125.00	301,305.00		19,543.00	2,036.00	661.00	3,099,253.00
Community Services	9100	148,744.00	151,658.00	185,908.00		12,867.00	1,083.00	64,355.00	564,615.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						96,728.00		96,728.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		277,390,870.00	98,226,464.00	40,659,764.00	15,362,873.00	12,719,810.00	1,977,744.00	4,331,402.00	450,668,927.00
Excess (Deficiency) of Revenues Over Expenditures									10,097,566.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2011

Exhibit K-1
DOE Page 3
Fund 100

	Account Number	
OTHER FINANCING SOURCES (USES)		
Loans	3720	
Sales of Capital Assets	3730	45,248.00
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	771,856.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	771,856.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		817,104.00
Net Change In Fund Balance		10,914,670.00
Fund Balance, July 1, 2010	2800	49,973,715.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	3,893,982.00
Restricted Fund Balance	2720	6,063,258.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	27,966,857.00
Unassigned Fund Balance	2750	22,964,288.00
Total Fund Balance, June 30, 2011	2700	60,888,385.00

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES**

For the Fiscal Year Ended June 30, 2011

Exhibit K-2
DOE Page 4
Fund 410

	Account Number	
REVENUES		
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	13,919,560.00
School Breakfast Reimbursement	3262	4,605,680.00
After School Snack Reimbursement	3263	182,268.00
Child Care Food Program	3264	
USDA Donated Foods	3265	1,653,363.00
Cash in Lieu of Donated Foods	3266	
Fresh Fruits and Vegetables Program	3267	64,644.00
Nutrition Education and Training Program	3268	390,011.00
Other Food Service Revenues	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	20,815,526.00
<i>State:</i>		
School Breakfast Supplement	3337	200,945.00
School Lunch Supplement	3338	225,086.00
Other Miscellaneous State Revenues	3399	
Total State	3300	426,031.00
<i>Local:</i>		
Interest on Investments	3431	2,341.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	1,000.00
Student Lunches	3451	5,161,140.00
Student Breakfasts	3452	291,986.00
Adult Breakfasts/Lunches	3453	595,586.00
Student and Adult a la Carte	3454	5,169,049.00
Student Snacks	3455	
Other Food Sales	3456	561,031.00
Other Miscellaneous Local Sources	3495	42,328.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	11,824,461.00
Total Revenues	3000	33,066,018.00

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)**
For the Fiscal Year Ended June 30, 2011

Exhibit K-2
DOE Page 5
Fund 410

	Account Number	
EXPENDITURES (Function 7600/9300)		
Salaries	100	9,872,175.00
Employee Benefits	200	4,228,511.00
Purchased Services	300	734,362.00
Energy Services	400	413,247.00
Materials and Supplies	500	14,169,948.00
Capital Outlay	600	
Other Expenses	700	900,904.00
Other Capital Outlay (Function 9300)	600	
Total Expenditures		30,319,147.00
Excess (Deficiency) of Revenues Over Expenditures		2,746,871.00
OTHER FINANCING SOURCES (USES)		
Proceeds of Loans	3720	
Proceeds from 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	(389,648.00)
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(389,648.00)
Total Other Financing Sources (Uses)		(389,648.00)
Net Change in Fund Balance		2,357,223.00
Fund Balance, July 1, 2010	2800	3,721,990.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,695,810.00
Restricted Fund Balance	2720	4,383,403.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2011	2700	6,079,213.00

9300 **DO NOT MAKE CHANGES TO THIS CODE**

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS**

For the Fiscal Year Ended June 30, 2011

Exhibit K-3

DOE Page 6

Fund 420

	Account Number	
REVENUES		
<i>Federal Direct:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	83,732.00
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	5,870,933.00
Total Federal Direct	3100	5,954,665.00
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	761,374.00
Medicaid	3202	
Workforce Investment Act	3220	163,157.00
Math and Science Partnerships, Title II Part B	3226	
Drug Free Schools	3227	2,929,095.00
Individuals with Disabilities Education Act	3230	13,614,513.00
Elementary and Secondary Education Act, Title I	3240	14,672,297.00
Adult General Education	3251	568,730.00
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	
Federal Through Local	3280	38,655.00
Cuban and Haitian Refugee Program	3291	
Emergency Immigrant Education Program	3293	575,013.00
Miscellaneous Federal Through State	3299	491,928.00
Total Federal Through State and Local	3200	33,814,762.00
<i>State:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refund of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	39,769,427.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)

For the Fiscal Year Ended June 30, 2011

Fund 420

Account Number	100	200	300	400	500	600	700	Totals	
	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses		
EXPENDITURES									
<i>Current:</i>									
Instruction	5000	13,033,655.00	5,449,323.00	3,827,308.00		1,288,644.00	1,062,311.00	876,405.00	25,537,646.00
Pupil Personnel Services	6100	2,252,142.00	786,967.00	221,422.00		125,309.00	5,441.00	3,368.00	3,394,649.00
Instructional Media Services	6200	27,641.00	12,120.00				20,489.00		60,250.00
Instruction and Curriculum Development Services	6300	3,063,635.00	882,034.00	423,114.00		53,794.00	30,923.00	19,835.00	4,473,335.00
Instructional Staff Training Services	6400	1,437,067.00	286,978.00	495,257.00		374,834.00	67,340.00	45,757.00	2,707,233.00
Instruction Related Technology	6500	162,049.00	49,065.00	64,870.00		2,144.00	246.00		278,374.00
Board	7100								0.00
General Administration	7200							1,164,428.00	1,164,428.00
School Administration	7300			936.00					936.00
Facilities Acquisition and Construction	7410						14.00		14.00
Fiscal Services	7500	88,654.00	30,221.00	457.00		1,647.00	244.00		121,223.00
Food Services	7600			30,093.00					30,093.00
Central Services	7700	193,302.00	52,725.00					13,737.00	259,764.00
Pupil Transportation Services	7800	64,429.00	21,001.00	322,190.00					407,620.00
Operation of Plant	7900			24,694.00	258,776.00	6,923.00			290,393.00
Maintenance of Plant	8100			102,975.00					102,975.00
Administrative Technology Services	8200	77,213.00	19,610.00	230.00					97,053.00
Community Services	9100	48,811.00	14,541.00	13,468.00		1,033.00		5,879.00	83,732.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						759,709.00		759,709.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		20,448,598.00	7,604,585.00	5,527,014.00	258,776.00	1,854,328.00	1,946,717.00	2,129,409.00	39,769,427.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
		Totals							
Loans	3720								
Sales 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 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 Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2010	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2011	2700	0.00							

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
FEDERAL ECONOMIC STIMULUS PROGRAMS
For the Fiscal Year Ended June 30, 2011

Exhibit K-4
DOE Page 8

	Account Number	ARRA State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Education Jobs Act 435	Totals
REVENUES							
<i>Federal Direct:</i>							
Workforce Investment Act	3170						0.00
Community Action Programs	3180						0.00
Reserve Officers Training Corps (ROTC)	3191						0.00
Miscellaneous Federal Direct	3199			1,276,660.00			1,276,660.00
Total Federal Direct:	3100	0.00	0.00	1,276,660.00	0.00	0.00	1,276,660.00
<i>Federal Through State:</i>							
Vocational Education Acts	3201						0.00
State Fiscal Stabilization Funds – K-12	3210	21,789,232.00					21,789,232.00
State Fiscal Stabilization Funds – Workforce	3211	219,493.00					219,493.00
State Fiscal Stabilization Funds – VPK	3212						0.00
Excellent Teaching	3213						0.00
Race to the Top	3214				1,581,027.00		1,581,027.00
Education Jobs Act	3215					13,888,641.00	13,888,641.00
Individuals with Disabilities Education Act (IDEA)	3230		8,822,754.00				8,822,754.00
Elementary and Secondary Education Act, Title I	3240		6,100,034.00				6,100,034.00
Adult General Education	3251						0.00
Other Food Services	3269						0.00
Miscellaneous Federal Through State	3299		318,534.00				318,534.00
Total Federal Through State	3200	22,008,725.00	15,241,322.00	0.00	1,581,027.00	13,888,641.00	52,719,715.00
<i>State:</i>							
Other Miscellaneous State Revenue	3399						0.00
Total State	3300	0.00	0.00	0.00	0.00	0.00	0.00
<i>Local:</i>							
Interest on Investments	3431						0.00
Gain on Sale of Investments	3432						0.00
Net Increase (Decrease) in Fair Value of Investments	3433						0.00
Gifts, Grants and Bequests	3440						0.00
Other Miscellaneous Local Sources	3495						0.00
Refund of Prior Year's Expenditures	3497						0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	22,008,725.00	15,241,322.00	1,276,660.00	1,581,027.00	13,888,641.00	53,996,375.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - STATE FISCAL STABILIZATION FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2011

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
<i>Current:</i>									
Instruction	5000	6,256,959.00	2,026,020.00	597,314.00					8,880,293.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200	3,158,710.00	963,103.00						4,121,813.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	3,838,941.00	1,137,658.00						4,976,599.00
Instruction Related Technology	6500	2,367,350.00	719,970.00						3,087,320.00
Board	7100								0.00
General Administration	7200							876,347.00	876,347.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600			11,298.00					11,298.00
Central Services	7700								0.00
Pupil 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>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						55,055.00		55,055.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		15,621,960.00	4,846,751.00	608,612.00	0.00	0.00	55,055.00	876,347.00	22,008,725.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
		Totals							
Loans	3720								
Sales 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 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 Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2010	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2011	2700								0.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2011

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
<i>Current:</i>									
Instruction	5000	1,306,497.00	398,819.00	376,991.00		301,992.00	146,413.00	6,898.00	2,537,610.00
Pupil Personnel Services	6100	285,115.00	88,629.00	1,225.00			15,851.00		390,820.00
Instructional Media Services	6200	944,741.00	284,968.00						1,229,709.00
Instruction and Curriculum Development Services	6300	3,832,948.00	1,190,021.00	1,270.00					5,024,239.00
Instructional Staff Training Services	6400	2,994,885.00	896,659.00	1,579.00		5,703.00	223,674.00	900.00	4,123,400.00
Instruction Related Technology	6500	937,221.00	288,262.00	1,900.00					1,227,383.00
Board	7100								0.00
General Administration	7200							588,621.00	588,621.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	1,106.00	201.00						1,307.00
Pupil Transportation Services	7800			1,005.00					1,005.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						117,228.00		117,228.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		10,302,513.00	3,147,559.00	383,970.00	0.00	307,695.00	503,166.00	596,419.00	15,241,322.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
		Totals							
Loans	3720								
Sales 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 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 Transfers Out	9700							0.00	
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2010	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2011	2700								0.00

Account Number	100	200	300	400	500	600	700	Totals	
	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses		
EXPENDITURES									
<i>Current:</i>									
Instruction	5000	519,990.00	209,770.00	33,010.00		119,145.00	5,373.00	29,716.00	917,004.00
Pupil Personnel Services	6100	21,415.00	10,193.00	4,937.00		2,239.00			38,784.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300			653.00		77.00			730.00
Instructional Staff Training Services	6400	600.00	127.00	16,071.00		29,343.00		30,322.00	76,463.00
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							50,484.00	50,484.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600			7,812.00					7,812.00
Central Services	7700	378.00	29.00						407.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900			9,412.00	32,114.00	1,340.00	112.00		42,978.00
Maintenance of Plant	8100			10,400.00					10,400.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						48,807.00		48,807.00
Other Capital Outlay	9300						82,791.00		82,791.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		542,383.00	220,119.00	82,295.00	32,114.00	152,144.00	137,083.00	110,522.00	1,276,660.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
		Totals							
Loans	3720								
Sales 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 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 Transfers Out	9700		0.00						
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2010	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2011	2700		0.00						

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - ARRA RACE TO THE TOP (Continued)
 For the Fiscal Year Ended June 30, 2011

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
<i>Current:</i>									
Instruction	5000		32.00				732,996.00	2,210.00	735,238.00
Pupil 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
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							1,159.00	1,159.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700			25,626.00					25,626.00
Pupil 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>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						819,004.00		819,004.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	32.00	25,626.00	0.00	0.00	1,552,000.00	3,369.00	1,581,027.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
		Totals							
Loans	3720								
Sales 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 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 Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2010	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2011	2700								0.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - EDUCATION JOBS ACT (Continued)
 For the Fiscal Year Ended June 30, 2011

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
<i>Current:</i>									
Instruction	5000	10,327,454.00	3,561,187.00						13,888,641.00
Pupil 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
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil 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>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		10,327,454.00	3,561,187.00	0.00	0.00	0.00	0.00	0.00	13,888,641.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
		Totals							
Loans	3720								
Sales 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 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 Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2010	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2011	2700								0.00

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND -
MISCELLANEOUS**

Exhibit K-5
DOE Page 14
Fund 490

For the Fiscal Year Ended June 30, 2011

	Account Number	
REVENUES		
Federal Through Local	3280	
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Revenues	3000	0.00
EXPENDITURES		
<i>Current:</i>		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
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
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2010	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2011	2700	0.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2011

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
REVENUES									
<i>Federal:</i>									
	Miscellaneous Federal Direct	3199							0.00
	Miscellaneous Federal Through State	3299							0.00
<i>State:</i>									
	CO & DS Distributed	3321							0.00
	CO & DS Withheld for SBE/COBI Bonds	3322	2,343,604.00						2,343,604.00
	Cost of Issuing SBE/COBI Bonds	3324							0.00
	Interest on Undistributed CO&DS	3325							0.00
	SBE/COBI Bond Interest	3326	339.00						339.00
	Racing Commission Funds	3341		223,250.00					223,250.00
	Other Miscellaneous State Revenue	3399							0.00
	Total State Sources	3300	2,343,943.00	223,250.00	0.00	0.00	0.00	0.00	2,567,193.00
<i>Local:</i>									
	District Interest and Sinking Taxes	3412							0.00
	Local Sales Tax	3418							0.00
	Tax Redemptions	3421				5,205.00			5,205.00
	Payment in Lieu of Taxes	3422							0.00
	Excess Fees	3423							0.00
	Interest on Investments	3431		36.00		7,442.00	35,724.00		43,202.00
	Gain on Sale of Investments	3432							0.00
	Net Increase (Decrease) in Fair Value of Investments	3433					(20,230.00)		(20,230.00)
	Gifts, Grants, and Bequests	3440							0.00
	Miscellaneous Local Revenues	3495							0.00
	Impact Fees	3496							0.00
	Refunds of Prior Year Expenditures	3497							0.00
	Total Local Sources	3400	0.00	36.00	0.00	12,647.00	15,494.00	0.00	28,177.00
	Total Revenues	3000	2,343,943.00	223,286.00	0.00	12,647.00	15,494.00	0.00	2,595,370.00
EXPENDITURES (Function 9200)									
	Redemption of Principal	710	1,470,000.00	85,000.00			20,257,001.00		21,812,001.00
	Interest	720	875,710.00	135,625.00			16,429,055.00		17,440,390.00
	Dues and Fees	730	1,534.00			101.00	1,345,373.00		1,347,008.00
	Miscellaneous Expenses	790							0.00
	Total Expenditures		2,347,244.00	220,625.00	0.00	101.00	38,031,429.00	0.00	40,599,399.00
	Excess (Deficiency) of Revenues Over Expenditures		(3,301.00)	2,661.00	0.00	12,546.00	(38,015,935.00)	0.00	(38,004,029.00)
OTHER FINANCING SOURCES (USES)									
	Sale of Bonds	3710							0.00
	Premium on Sale of Bonds	3791							0.00
	Proceeds of Refunding Bonds	3715							0.00
	Premium on Refunding Bonds	3792							0.00
	Proceeds of Loans	3720							0.00
	Proceeds of Certificates of Participation	3750							0.00
	Premium on Certificates of Participation	3793							0.00
	Proceeds of Forward Supply Contract	3760							0.00
	Payments to Refunded Bond Escrow Agent (Function 9299)	760							0.00
	Discounts on Sale of Bonds (Function 9299)	891							0.00
	Discounts on Refunding Bonds (Function 9299)	892							0.00
	Discounts on Certificates of Participation (Function 9299)	893							0.00
<i>Transfers In:</i>									
	From General Fund	3610							0.00
	From Capital Projects Funds	3630					40,103,992.00		40,103,992.00
	From Special Revenue Funds	3640							0.00
	Interfund	3650					622,572.00		622,572.00
	From Permanent Funds	3660							0.00
	From Internal Service Funds	3670							0.00
	From Enterprise Funds	3690							0.00
	Total Transfers In	3600	0.00	0.00	0.00	0.00	40,726,564.00	0.00	40,726,564.00
<i>Transfers Out: (Function 9700)</i>									
	To General Fund	910							0.00
	To Capital Projects Funds	930							0.00
	To Special Revenue Funds	940							0.00
	Interfund	950					(622,572.00)		(622,572.00)
	To Permanent Funds	960							0.00
	To Internal Service Funds	970							0.00
	To Enterprise Funds	990							0.00
	Total Transfers Out	9700	0.00	0.00	0.00	0.00	(622,572.00)	0.00	(622,572.00)
	Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	40,103,992.00	0.00	40,103,992.00
	Net Change in Fund Balances		(3,301.00)	2,661.00	0.00	12,546.00	2,088,057.00	0.00	2,099,963.00
	Fund Balances, July 1, 2010	2800	506,269.00	25,943.00		9,931,361.00	5,961,908.00		16,425,481.00
	Adjustments to Fund Balances	2891							0.00
<i>Ending Fund Balance:</i>									
	Nonspendable Fund Balance	2710							0.00
	Restricted Fund Balance	2720	502,968.00	28,604.00		9,943,907.00	8,049,965.00		18,525,444.00
	Committed Fund Balance	2730							0.00
	Assigned Fund Balance	2740							0.00
	Unassigned Fund Balance	2750							0.00
	Total Fund Balances, June 30, 2011	2700	502,968.00	28,604.00	0.00	9,943,907.00	8,049,965.00	0.00	18,525,444.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
 For the Fiscal Year Ended June 30, 2011

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds (Racetrack) 320	Section 1011.14/1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds 360	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
REVENUES												
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						305,972.00					305,972.00
Interest on Undistributed CO&DS	3325						30,232.00					30,232.00
SBE/COBI Bond Interest	3326											0.00
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391				2,752,200.00							2,752,200.00
Classrooms First Program	3392											0.00
School Infrastructure Thrift Program	3393											0.00
Effort Index Grant	3394											0.00
Smart Schools Small County Assistance Program	3395											0.00
Class Size Reduction/Capital Funds	3396											0.00
Charter School Capital Outlay Funding	3397				771,856.00							771,856.00
Other Miscellaneous State Revenue	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	3,524,056.00	0.00	336,204.00	0.00	0.00	0.00	0.00	3,860,260.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							32,903,497.00				32,903,497.00
Local Sales Tax	3418									25,406,921.00		25,406,921.00
Tax Redemptions	3421							92,833.00				92,833.00
Interest on Investments	3431	1,308.00			2,094.00		5,284.00	19,034.00		1,683,175.00		1,710,895.00
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433						763,220.00			(276,655.00)		486,565.00
Gifts, Grants, and Bequests	3440											0.00
Miscellaneous Local Sources	3495											0.00
Impact Fees	3496									4,246,254.00		4,246,254.00
Total Local Sources	3400	1,308.00	0.00	0.00	2,094.00	0.00	768,504.00	33,015,364.00	0.00	31,059,695.00	0.00	64,846,965.00
Total Revenues	3000	1,308.00	0.00	0.00	3,526,150.00	0.00	1,104,708.00	33,015,364.00	0.00	31,059,695.00	0.00	68,707,225.00
EXPENDITURES (Function 7400)												
Library Books	610				217,352.00			2,316.00		118,722.00		338,390.00
Audio-Visual Materials (Non-consumable)	620	86.00			52,384.00			23,189.00		10,490.00		86,149.00
Buildings and Fixed Equipment	630	21,722.00			2,614,670.00			49,281.00		15,082,301.00		17,767,974.00
Furniture, Fixtures and Equipment	640	98,360.00			1,561,691.00			2,326,374.00		2,484,278.00		6,470,703.00
Motor Vehicles (Including Buses)	650											0.00
Land	660									714,735.00		714,735.00
Improvements Other than Buildings	670				415,357.00			403,931.00		141,740.00		961,028.00
Remodeling and Renovations	680				1,592,500.00			5,188,332.00		7,325,921.00		14,106,753.00
Computer Software	690	4,168.00			5,968.00			608,089.00		660,627.00		1,278,852.00
<i>Debt Service (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730	12,780.00						1,372.00				14,152.00
Miscellaneous Expenses	790											0.00
Total Expenditures		137,116.00	0.00	0.00	6,459,922.00	0.00	1,372.00	8,601,512.00	0.00	26,538,814.00	0.00	41,738,736.00
Excess (Deficiency) of Revenues Over Expenditures		(135,808.00)	0.00	0.00	(2,933,772.00)	0.00	1,103,336.00	24,413,852.00	0.00	4,520,881.00	0.00	26,968,489.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2011

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds (Racetrack) 320	Section 1011.14/1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds 360	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
OTHER FINANCING SOURCES (USES)												
Sale of Bonds	3710	1,450,000.00										1,450,000.00
Premium on Sale of Bonds	3791	117,416.00										117,416.00
Proceeds of Refunding Bonds	3715											0.00
Premium on Refunding Bonds	3792											0.00
Loans	3720											0.00
Sales of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Certificates of Participation	3750											0.00
Premium on Certificates of Participation	3793											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facilities Construction Advance	3770											0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760											0.00
Discounts on Sale of Bonds (Function 9299)	891											0.00
Discounts on Refunding Bonds (Function 9299)	892											0.00
Discounts on Certificates of Participation (Function 9299)	893											0.00
<i>Transfers In:</i>												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640							389,648.00				389,648.00
Interfund	3650									3,201,789.00		3,201,789.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	389,648.00	0.00	3,201,789.00	0.00	3,591,437.00
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910				(771,856.00)							(771,856.00)
To Debt Service Funds	920							(26,172,492.00)		(13,931,500.00)		(40,103,992.00)
To Special Revenue Funds	940											0.00
Interfund	950									(3,201,789.00)		(3,201,789.00)
To Permanent Funds	960											0.00
To Internal Service Funds	970							(200,000.00)				(200,000.00)
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	(771,856.00)	0.00	0.00	(26,372,492.00)	0.00	(17,133,289.00)	0.00	(44,277,637.00)
Total Other Financing Sources (Uses)		1,567,416.00	0.00	0.00	(771,856.00)	0.00	0.00	(25,982,844.00)	0.00	(13,931,500.00)	0.00	(39,118,784.00)
Net Change in Fund Balances		1,431,608.00	0.00	0.00	(3,705,628.00)	0.00	1,103,336.00	(1,568,992.00)	0.00	(9,410,619.00)	0.00	(12,150,295.00)
Fund Balances, July 1, 2010	2800	1,010,418.00			6,871,237.00		9,226,024.00	26,211,402.00		131,256,077.00		174,575,158.00
Adjustments to Fund Balances	2891											0.00
<i>Ending Fund Balance:</i>												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720	2,442,026.00			3,165,609.00			24,642,410.00		121,032,254.00		151,282,299.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740						10,329,360.00			813,204.00		11,142,564.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2011	2700	2,442,026.00	0.00	0.00	3,165,609.00	0.00	10,329,360.00	24,642,410.00	0.00	121,845,458.00	0.00	162,424,863.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - PERMANENT FUND

Exhibit K-8

DOE Page 18

For the Fiscal Year Ended June 30, 2011

Fund 000

	Account Number	
REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues		0.00
EXPENDITURES		
<i>Current:</i>		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
<i>Debt Service: (Function 9200)</i>		
Retirement of Principal	710	
Interest	720	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
Sales of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
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	
To Special Revenue Funds	940	
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, 2010	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2011	2700	0.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2011

	Account Number	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Totals
OPERATING REVENUES									
Charges for Services	3481						8,975,146.00		8,975,146.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489						635.00		635.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	8,975,781.00	0.00	8,975,781.00
OPERATING EXPENSES (Function 9900)									
Salaries	100						4,552,550.00		4,552,550.00
Employee Benefits	200						1,995,977.00		1,995,977.00
Purchased Services	300						310,731.00		310,731.00
Energy Services	400						413,247.00		413,247.00
Materials and Supplies	500						351,840.00		351,840.00
Capital Outlay	600						25,187.00		25,187.00
Other Expenses	700						348,693.00		348,693.00
Depreciation	780						41,767.00		41,767.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	8,039,992.00	0.00	8,039,992.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	935,789.00	0.00	935,789.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431						3,741.00		3,741.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	3,741.00	0.00	3,741.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	939,530.00	0.00	939,530.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Assets		0.00	0.00	0.00	0.00	0.00	939,530.00	0.00	939,530.00
Net Assets, July 1, 2010	2880						3,825,092.00		3,825,092.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2011	2780						4,764,622.00		4,764,622.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2011

	Account Number	Health Insurance Plans 711 & 715	Flexible Benefit Plan 712	Property, Casualty & Liability Insurance 713	Employee Assistance Program 714	District Print Center 791	Energy Management Programs 792, 793, 795	Exclusive Agreements 794	Totals
OPERATING REVENUES									
Charges for Services	3481					648,626.00	13,663,374.00		14,312,000.00
Charges for Sales	3482								0.00
Premium Revenue	3484	62,319,321.00	1,235,800.00	8,940,000.00	339,044.00				72,834,165.00
Other Operating Revenue	3489	770,635.00		472,562.00			140,739.00	40,388.00	1,424,324.00
Total Operating Revenues		63,089,956.00	1,235,800.00	9,412,562.00	339,044.00	648,626.00	13,804,113.00	40,388.00	88,570,489.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	434,872.00		260,818.00	83,168.00	230,736.00	174,361.00		1,183,955.00
Employee Benefits	200	145,694.00		97,940.00	41,674.00	103,589.00	57,998.00		446,895.00
Purchased Services	300	9,972,637.00	1,235,800.00	4,720,305.00	81,467.00	90,101.00	2,147,700.00	111,161.00	18,359,171.00
Energy Services	400	0.00					11,404,803.00		11,404,803.00
Materials and Supplies	500	78,017.00		2,445.00	459.00	181,617.00	16,654.00	1,431.00	280,623.00
Capital Outlay	600	267.00		1,058.00	27.00	486.00	486.00		2,324.00
Other Expenses	700	46,705,771.00		4,281,934.00	100,100.00		2,427.00		51,090,232.00
Depreciation	780							32,289.00	32,289.00
Total Operating Expenses		57,337,258.00	1,235,800.00	9,364,500.00	306,895.00	606,529.00	13,804,429.00	144,881.00	82,800,292.00
Operating Income (Loss)		5,752,698.00	0.00	48,062.00	32,149.00	42,097.00	(316.00)	(104,493.00)	5,770,197.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	6,713.00	995.00	19,267.00	115.00	197.00	4,162.00	1,091.00	32,540.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440	208,010.00							208,010.00
Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740			31,169.00					31,169.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		214,723.00	995.00	50,436.00	115.00	197.00	4,162.00	1,091.00	271,719.00
Income (Loss) Before Operating Transfers		5,967,421.00	995.00	98,498.00	32,264.00	42,294.00	3,846.00	(103,402.00)	6,041,916.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630			200,000.00					200,000.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	200,000.00	0.00	0.00	0.00	0.00	200,000.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Assets		5,967,421.00	995.00	298,498.00	32,264.00	42,294.00	3,846.00	(103,402.00)	6,241,916.00
Net Assets, July 1, 2010	2880	1,332,498.00	1,310,015.00	20,227,425.00	47,234.00	153,386.00	5,878,203.00	1,548,729.00	30,497,490.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2011	2780	7,299,919.00	1,311,010.00	20,525,923.00	79,498.00	195,680.00	5,882,049.00	1,445,327.00	36,739,406.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHOOL INTERNAL FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
June 30, 2011

Exhibit K-11
DOE Page 21
Fund 891

	Account Number	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
ASSETS					
Cash	1110	6,128,183.00	18,550,648.00	18,016,012.00	6,662,819.00
Investments	1160				0.00
Accounts Receivable, Net	1130	6,609.00	11,262.00	10,807.00	7,064.00
Interest Receivable	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				0.00
Inventory	1150	28,186.00	3,395.00	1,898.00	29,683.00
Due from Other Agencies	1220				0.00
Total Assets		6,162,978.00	18,565,305.00	18,028,717.00	6,699,566.00
LIABILITIES					
Salaries, Benefits, and Payroll Taxes Payable	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	70,757.00	13,245.00		84,002.00
Due to Budgetary Funds	2161	267,374.00		14,947.00	252,427.00
Internal Accounts Payable	2290	5,824,847.00	538,290.00		6,363,137.00
Total Liabilities		6,162,978.00	551,535.00	14,947.00	6,699,566.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2011

Exhibit K-12
 DOE Page 22
Fund 601

	Account Number	Governmental Activities Total Balance June 30, 2011 [1]	Business-type Activities Total Balance June 30, 2011 [1]	Total
Notes Payable	2310	0.00	0.00	0.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00
Bonds Payable	2320			0.00
Liability for Compensated Absences	2330	33,872,735.00	760,833.00	34,633,568.00
Certificates of Participation Payable	2340	359,397,620.00		359,397,620.00
Estimated Liability for Long-term Claims	2350		8,175,000.00	8,175,000.00
Other Post-employment Benefits Obligation	2360	28,422,269.00	477,286.00	28,899,555.00
Estimated PECO Advance Payable	2370			0.00
Other Long-term Liabilities	2380	0.00	0.00	0.00
Total Long-term Liabilities		421,692,624.00	9,413,119.00	431,105,743.00

[1] Include total current and noncurrent liability balances at June 30, 2011.

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2011

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2010	Returned To DOE	Revenues [4] 2010-11	Expenditures 2010-11	Flexibility [5] 2010-11	Unexpended June 30, 2011
Class Size Reduction/Operating Funds (3355)	94740	0.00	0.00	73,915,012.00	73,915,012.00		0.00
Class Size Reduction/Capital Funds (3396)	91050	4,678,906.00	0.00	0.00	4,121,231.00		557,675.00
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800	1,483,079.00	0.00	2,456,913.00	1,003,373.00		2,936,619.00
Excellent Teaching (3363/3213) [1]	90570	0.00	0.00	0.00	0.00		0.00
Florida Teachers Lead Program (FEFP Earmark)	97580	0.00	0.00	848,314.00	848,314.00		0.00
Instructional Materials (FEFP Earmark) [2]	90880	6,111,275.00	0.00	4,977,598.00	5,692,400.00	1,500,000.00	3,896,473.00
Library Media (FEFP Earmark) [2]	90881	30,386.00	0.00	295,951.00	319,189.00		7,148.00
Preschool Projects (3372)	97950	0.00	0.00	0.00	0.00		0.00
Public School Technology (3375)	90320	0.00	0.00		0.00		0.00
Safe Schools (FEFP Earmark) [3]	90803	10,859.00	0.00	1,473,431.00	1,478,860.00		5,430.00
Salary Bonus Outstanding Teachers in D and F Schools	94030	0.00	0.00		0.00		0.00
School Recognition Funds (3361)	92040	128,283.00	0.00	2,520,078.00	2,526,940.00		121,421.00
Supplemental Academic Instruction (FEFP Earmark)	91280	20,736.00	0.00	18,194,845.00	18,186,414.00		29,167.00
Teacher Recruitment and Retention (3362)	93460	0.00	0.00		0.00		0.00
Teacher Training (3376)	91290	0.00	0.00		0.00		0.00
Pupil Transportation (FEFP Earmark)	90830	0.00	0.00	15,139,367.00	15,139,367.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	472,063.00	0.00	1,604,692.00	1,448,563.00		628,192.00
Voluntary Prekindergarten - Summer Program (3371)	96441	138,506.00	0.00	89,746.00	29,980.00		198,272.00

- [1] Combine both general fund and ARRA funds revenue for Excellent Teaching categorical program.
[2] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."
[3] Combine all programs funded from the Safe Schools allocation under one line "Safe Schools."
[4] Include both state and local revenue sources. Revenue should agree to the FEFP 4th Calculation allocation.
[5] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2011

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	410	105,278.00				105,278.00
Bottled Gas	420	78,456.00				78,456.00
Electricity	430	11,296,628.00	413,247.00	258,776.00	32,114.00	12,000,765.00
Heating Oil	440	14,950.00				14,950.00
Total		11,495,312.00	413,247.00	258,776.00	32,114.00	12,199,449.00
ENERGY EXPENDITURES FOR PUPIL TRANSPORTATION:						
Gasoline	450	395,061.00				395,061.00
Diesel	460	3,472,500.00				3,472,500.00
Oil & Grease	540	50,788.00				50,788.00
Total		3,918,349.00		0.00	0.00	3,918,349.00

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

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to \$25,000	311			808,632.00	32,061.00	840,693.00
Subrecipient awards greater than \$25,000	312			2,335,862.00		2,335,862.00
Subrecipient awards up to \$25,000	391			375.00		375.00
Subrecipient awards greater than \$25,000	392					0.00

	Sub-Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	131,380.00
Purchased food to include commodities	570	11,263,782.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2011

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Teacher Salaries					
Basic Programs 101, 102, and 103 (Function 5100)	120	134,548,762.00	3,735,598.00	16,457,597.00	154,741,957.00
Basic Programs 101, 102, and 103 (Function 5100)	140	640,845.00	2,499.00	13,685.00	657,029.00
Basic Programs 101, 102, and 103 (Function 5100)	750	2,725,676.00	467,786.00	9,108.00	3,202,570.00
Total Basic Program Salaries		137,915,283.00	4,205,883.00	16,480,390.00	158,601,556.00
Other Programs 130 (ESOL) (Function 5100)	120				0.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	252.00			252.00
Total Other Program Salaries		252.00	0.00	0.00	252.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	32,016,609.00	481,175.00	1,297,569.00	33,795,353.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	5,438.00	101,311.00		106,749.00
Total ESE Program Salaries		32,022,047.00	582,486.00	1,297,569.00	33,902,102.00
Career Program 300 (Function 5300)	120	7,232,634.00	2,839.00	0.00	7,235,473.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	605.00	2,400.00		3,005.00
Total Career Program Salaries		7,233,239.00	5,239.00	0.00	7,238,478.00

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Textbooks (used for classroom instruction)					
Textbooks (Function 5000)	520	5,495,304.00	172,428.00	259,267.00	5,926,999.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2011

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND:	Account Number	Safe Schools	Pupil Transportation	Supplemental Academic Instruction	Comprehensive K-12 Reading	Instructional Materials	Instructional Materials Library Media	Totals
EXPENDITURES								
<i>Instruction:</i>								
Basic Instruction	5100					1,500,000.00		1,500,000.00
Exceptional Instruction	5200							0.00
Career Instruction	5300							0.00
Adult Instruction	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00

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

100 **DO NOT MAKE CHANGES TO THIS CODE**
 150 **DO NOT MAKE CHANGES TO THIS CODE**
 175 **DO NOT MAKE CHANGES TO THIS CODE**

MEDICAID EXPENDITURE REPORT (Medicaid Expenditures are used in federal reporting)	Unexpended July 1, 2010	Earnings 2010-2011	Expenditures 2010-2011	Unexpended June 30, 2011
Earnings, Expenditures, and Carryforward Amounts:	213,518.00	2,652,034.00	2,599,412.00	266,140.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				156,653.00
<i>Other: Please limit explanation to 100 characters.</i>				
Other expenditures applicable to Medicaid				2,442,759.00

200 **DO NOT MAKE CHANGES TO THIS CODE**
 300 **DO NOT MAKE CHANGES TO THIS CODE**
 10 **DO NOT MAKE CHANGES TO THIS CODE**
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**SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL
ASSISTANCE PROGRAM EXPENDITURES
For the Fiscal Year Ended June 30, 2011**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)	Amount Provided to Subrecipients
United States Department of Agriculture:				
Indirect:				
Florida Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	321	\$ 4,605,680	-
National School Lunch Program	10.555	300	14,101,828	-
Summer Food Service Program for Children	10.559	323	390,011	-
ARRA - 2009 Equipment Assistance Grants, School Food Authorities	10.579	371	66,353	-
Florida Department of Agriculture and Consumer Services:				
Food Donation	10.555(2)(A)	None	1,718,007	-
Total Child Nutrition Cluster			<u>20,881,879</u>	<u>-</u>
Total United States Department of Agriculture			<u>20,881,879</u>	<u>-</u>
United States Department of Labor:				
Indirect:				
Florida Department of Education:				
Farmworker Jobs and Education Program	17.264	405	163,157	-
Total United States Department of Labor			<u>163,157</u>	<u>-</u>
United States Department of Education:				
Direct:				
Readiness and Emergency Management for Schools	84.184		201,035	-
Federal Pell Grant	84.063		164,653	118,795
Indirect:				
Special Education Cluster:				
Florida Department of Education:				
Special Education - Grants to States	84.027	262, 263	13,300,504	-
Special Education - Preschool Grants	84.173	267	315,000	-
ARRA - Special Education - Grants to States, Recovery Act	84.391	263	8,571,768	-
ARRA - Special Education - Preschool Grants, Recovery Act	84.392	267	250,986	-
Total Special Education Cluster			<u>22,438,258</u>	<u>-</u>
Title I, Part A Cluster:				
Florida Department of Education:				
Title I Grants to Local Educational Agencies	84.010(3)	212, 222, 226, 228	14,508,699	-
ARRA - Title I Grants to Local Educational Agencies, Recovery Act	84.389	212, 223	6,100,034	-
ARRA - Education Jobs Fund, Title I, Recovery Act	84.410	541	13,888,641	-
Total Title I, Part A Cluster			<u>34,497,374</u>	<u>-</u>
Educational Technology State Grants Cluster				
Florida Department of Education:				
Education Technology State Grants	84.318	121	148,246	-
ARRA - Education Technology State Grants, Recovery Act	84.386	121	290,492	-
Total Educational Technology State Grants Cluster			<u>438,738</u>	<u>-</u>
State Fiscal Stabilization Fund Cluster:				
Florida Department of Education:				
ARRA - State Fiscal Stabilization Fund - Race- to-the-Top Incentive Grants, Recovery Act	84.395	111	1,581,027	25,626
ARRA - State Fiscal Stabilization Fund - Education State Grants, Recovery Act	84.394	591	21,517,156	597,314
ARRA - State Fiscal Stabilization Fund - Government Services, Recovery Act	84.397	592	425,215	-
Total State Stabilization Fund Cluster			<u>23,523,398</u>	<u>622,940</u>
Education for Homeless Children and Youth Cluster:				
Florida Department of Education:				
Education for Homeless Children and Youth	84.196	127	128,351	-
ARRA - Education for Homeless Children and Youth	84.387	127	28,042	-
Total Education for Homeless Children and Youth Cluster			<u>156,393</u>	<u>-</u>
Florida Department of Education:				
Adult Education - State Grant Program	84.002	191, 193	568,730	-
Migrant Education - State Grant Program	84.011	217	163,598	-
Vocational Education -Basic Grants to States	84.048	161	799,038	-
Safe and Drug-Free Schools and Communities - State Grants	84.186	103	28,880	-
Public Charter Schools (Plan, Design & Implement)	84.282	298	74,857	74,857
English Language Acquisition Grants	84.365	102	575,013	-
Improving Teacher Quality State Grants	84.367	224,225	3,030,120	-
Title I School Improvement Fund	84.377	126	-	-
Total United States Department of Education			<u>86,660,085</u>	<u>816,592</u>
United States Department of Health and Human Services:				
Direct:				
Head Start Cluster:				
Head Start	93.600 (3)	N/A	5,505,245	-
ARRA - Head Start	93.708 (4)	N/A	379,069	-

ARRA - Early Head Start	93.709 (5)	N/A	<u>897,591</u>	<u>-</u>
Total Head Start Cluster			<u>6,781,905</u>	<u>-</u>
Corporation for National and Community Service:				
Direct:				
Retired and Senior Volunteer Program	94.002	N/A	83,732	-
Indirect:				
Florida Department of Education:				
Learn and Serve America - School and Community Based Programs	94.004	234	<u>10,570</u>	<u>-</u>
Total Corporation for National and Community Service			<u>94,302</u>	<u>-</u>
United States Department of Defense:				
Direct:				
Air Force Junior Reserve Officers Training Corps	None	N/A	77,096	-
Army Junior Reserve Officers Training Corps	None	N/A	143,308	-
Navy Junior Reserve Officers Training Corps	None	N/A	<u>306,012</u>	<u>-</u>
Total United States Department of Defense			<u>526,416</u>	<u>-</u>
Total Expenditures of Federal Awards			\$ <u>115,107,744</u>	\$ <u>816,592</u>

- Notes: (1) Basis of Presentation. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal programs during the 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 reported.
- (2) Noncash Assistance.
- (A) National School Lunch Program. Represents the amount of donated food used during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.
- (3) Head Start. Expenditures include \$631,614 for grant number/program year 04CH3070/42 and \$4,873,631 for grant number/program year 04CH3070/43.
- (4) Head Start - ARRA - Expenditures include \$77,367 for grant number/program year 04SH3070/01; \$73,238 for grant number/program year 04SE3070/01; and \$228,464 for grant number/program year 04SH3070/02.
- (5) Early Head Start - ARRA - Expenditures include \$333,129 for grant number/program year 04SA3070/01; \$11,927 for grant number/program year 04SE3070/01; and \$552,535 for grant number/program year 04SH3070/02.