p1

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2013

Exhibit K-1
DOE Page 1
Fund 100

REVENUES	Account Number	
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	536,021.00
Miscellaneous Federal Direct	3199	605.00
Total Federal Direct	3100	536,626.00
Federal Through State and Local:		
Medicaid	3202	2,261,737.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,261,737.00
State:		
Florida Education Finance Program (FEFP)	3310	229,215,516.00
Workforce Development	3315	2,351,739.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	51,237.00
Adults with Disabilities	3318	42,500.00
CO&DS Withheld for Administrative Expenditure	3323	40,383.00
Categoricals:		
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	74,051,837.00
School Recognition Funds	3361	2,840,107.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	1,448,140.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools	3378	
Other State:		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	390,037.00
Other Miscellaneous State Revenues	3399	549,258.00
Total State	3300	310,980,754.00
Local:		
District School Taxes	3411	119,753,702.00
Tax Redemptions	3421	565,221.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	29.00
Tuition	3424	3,995.00
Rent	3425	
Interest on Investments	3431	664,401.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(468,330.00)
Gifts, Grants, and Bequests	3440	153,556.00
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	403,683.00
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	69,690.00
Financial Aid Fees	3468	44,726.00
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses, and Classes Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	992,216.00
Sale of Junk	3493	24,938.00
Receipt of Federal Indirect Cost Rate	3494	958,162.00
Other Miscellaneous Local Sources	3495	6,137,215.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	463.00
Collections for Lost, Damaged, and Sold Textbooks	3498	21,071.00
Receipt of Food Service Indirect Costs	3499	586,373.00
Total Local	3400	129,911,111.00
Total Revenues	3000	443,690,228.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY

****AFTER CAPITALIZATION****

Exhibit K-1

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

DOE Page 2

For the Fiscal Year Ended June 30, 2013

Fund 100

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	191,373,737.00	53,151,772.00	19,277,930.00		8,252,262.00	355,260.00	3,030,926.00	275,441,887.00
Student Personnel Services	6100	14,939,129.00	4,507,706.00	1,866,422.00		146,033.00	11,284.00	52,593.00	21,523,167.00
Instructional Media Services	6200	3,848,248.00	1,166,389.00	269,185.00		301,229.00	1,115,795.00	7,068.00	6,707,914.00
Instruction and Curriculum Development Services	6300	6,493,181.00	1,691,296.00	183,017.00		50,091.00	4,271.00	30,527.00	8,452,383.00
Instructional Staff Training Services	6400	4,815,934.00	1,242,884.00	72,571.00		166,500.00	5,964.00	20,383.00	6,324,236.00
Instructional-Related Technology	6500	3,399,217.00	1,016,001.00			18,432.00			4,433,650.00
Board	7100	244,343.00	74,718.00	121,304.00		307.00		28,100.00	468,772.00
General Administration	7200	350,673.00	75,590.00	97,568.00		8,095.00	292.00	21,757.00	553,975.00
School Administration	7300	24,131,169.00	7,135,211.00	1,083,102.00		493,874.00	138,782.00	536,481.00	33,518,619.00
Facilities Acquisition and Construction	7410	729,307.00	172,477.00	885,626.00		5,652.00	3,047.00	829.00	1,796,938.00
Fiscal Services	7500	1,443,178.00	377,930.00	229,668.00		19,612.00	1,856.00	38,523.00	2,110,767.00
Food Services	7600	159,339.00	12,156.00	410.00					171,905.00
Central Services	7700	3,391,802.00	1,029,125.00	613,671.00		35,817.00	6,127.00	388,618.00	5,465,160.00
Student Transportation Services	7800	14,037,982.00	5,998,884.00	832,141.00	4,459,496.00	1,316,946.00	738.00	98,922.00	26,745,109.00
Operation of Plant	7900	14,593,073.00	5,539,444.00	10,561,592.00	10,017,772.00	868,586.00	24,389.00	108,441.00	41,713,297.00
Maintenance of Plant	8100	5,484,695.00	1,647,244.00	3,076,648.00		247,788.00	7,878.00	7,522.00	10,471,775.00
Administrative Technology Services	8200	1,968,958.00	533,540.00	389,898.00		12,767.00	2,152.00	340.00	2,907,655.00
Community Services	9100	204,096.00	78,315.00	167,823.00		21,554.00	10,916.00	83,902.00	566,606.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						12,950.00		12,950.00
Other Capital Outlay	9300						262,423.00		262,423.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		291,608,061.00	85,450,682.00	39,728,576.00	14,477,268.00	11,965,545.00	1,964,124.00	4,454,932.00	449,649,188.00
Excess (Deficiency) of Revenues Over Expenditures									(5,958,960.00)

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, 2013

Exhibit K-1
DOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales of Capital Assets	3730	8,346.00
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	666,291.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	1,646,085.00
From Enterprise Funds	3690	3,000,000.00
Total Transfers In	3600	5,312,376.00
Transfers Out: (Function 9700)		
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)		5,320,722.00
Net Change In Fund Balance		(638,238.00)
Fund Balance, July 1, 2012	2800	48,282,861.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	3,612,982.00
Restricted Fund Balance	2720	3,124,608.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	13,015,659.00
Unassigned Fund Balance	2750	27,891,374.00
Total Fund Balance, June 30, 2013	2700	47,644,623.00

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, 2013

Exhibit K-2
DOE Page 4
Fund 410

REVENUES	Account Number	
Federal Through State and Local:		
School Lunch Reimbursement	3261	14,931,863.00
School Breakfast Reimbursement	3262	5,070,791.00
Afterschool Snack Reimbursement	3263	210,371.00
Child Care Food Program	3264	
USDA Donated Commodities	3265	1,411,143.00
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	395,735.00
Fresh Fruit and Vegetable Program	3268	108,650.00
Other Food Services	3269	13,172.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	22,141,725.00
State:		
School Breakfast Supplement	3337	202,332.00
School Lunch Supplement	3338	217,542.00
Other Miscellaneous State Revenues	3399	
Total State	3300	419,874.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants, and Bequests	3440	
Student Lunches	3451	4,277,493.00
Student Breakfasts	3452	232,031.00
Adult Breakfasts/Lunches	3453	470,761.00
Student and Adult a la Carte Fees	3454	5,827,702.00
Student Snacks	3455	
Other Food Sales	3456	633,935.00
Other Miscellaneous Local Sources	3495	38,620.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	11,480,542.00
Total Revenues	3000	34,042,141.00

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, 2013

Exhibit K-2
DOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	9,975,966.00
Employee Benefits	200	3,899,825.00
Purchased Services	300	784,986.00
Energy Services	400	500,000.00
Materials and Supplies	500	15,338,604.00
Capital Outlay	600	
Other	700	856,467.00
Other Capital Outlay (Function 9300)	600	
Total Expenditures		31,355,848.00
Excess (Deficiency) of Revenues Over Expenditures		2,686,293.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	(2,926,988.00)
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(2,926,988.00)
Total Other Financing Sources (Uses)		(2,926,988.00)
Net Change in Fund Balance		(240,695.00)
Fund Balance, July 1, 2012	2800	8,564,059.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	1,223,200.00
Restricted Fund Balance	2720	7,100,164.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	8,323,364.00

p6

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, 2013

Exhibit K-3
DOE Page 6
Fund 420

REVENUES	Account Number	
Federal Direct:		
Workforce Investment Act	3170	
Community Action Programs	3180	103,566.00
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	6,867,126.00
Total Federal Direct	3100	6,970,692.00
Federal Through State and Local:		
Vocational Education Acts	3201	593,053.00
Medicaid	3202	
Workforce Investment Act	3220	178,783.00
Teacher and Principal Training and Recruiting, Title II, Part A	3225	
Math and Science Partnerships, Title II Part B	3226	1,864,136.00
Drug-Free Schools	3227	80,993.00
Individuals with Disabilities Education Act (IDEA)	3230	12,233,045.00
Elementary and Secondary Education Act, Title I	3240	14,681,107.00
Adult General Education	3251	700,699.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	69,018.00
Emergency Immigrant Education Program	3293	368,018.00
Miscellaneous Federal Through State	3299	117,581.00
Total Federal Through State and Local	3200	30,886,433.00
State:		
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants, and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	37,857,125.00

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, 2013

Fund 420

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	12,467,915.00	4,635,190.00	3,303,098.00		1,027,203.00	863,706.00	1,115,070.00	23,412,182.00
Student Personnel Services	6100	2,413,121.00	697,568.00	152,258.00		224,069.00	9,021.00	12,077.00	3,508,114.00
Instructional Media Services	6200	43,495.00	11,370.00				1,204.00		56,069.00
Instruction and Curriculum Development Services	6300	2,225,788.00	537,551.00	224,666.00		60,221.00	18,024.00	35,405.00	3,101,655.00
Instructional Staff Training Services	6400	2,243,904.00	542,409.00	1,173,027.00		306,591.00	7,562.00	26,645.00	4,300,138.00
Instructional-Related Technology	6500	252,824.00	67,334.00	55,768.00		2,849.00	793.00		379,568.00
Board	7100								0.00
General Administration	7200							916,529.00	916,529.00
School Administration	7300	44,188.00	12,580.00	396.00			0.00		57,164.00
Facilities Acquisition and Construction	7410						0.00		0.00
Fiscal Services	7500	91,737.00	25,760.00			366.00	90.00		117,953.00
Food Services	7600			40,937.00		11,610.00	1,811.00	16,600.00	70,958.00
Central Services	7700	120,339.00	35,235.00				0.00	10,216.00	165,790.00
Student Transportation Services	7800	66,722.00	18,119.00	221,596.00					306,437.00
Operation of Plant	7900			27,812.00	111,249.00	3,908.00			142,969.00
Maintenance of Plant	8100			115,106.00			0.00		115,106.00
Administrative Technology Services	8200	173,572.00	37,530.00	172.00					211,274.00
Community Services	9100	39,770.00	10,129.00	19,698.00		25,222.00	899.00	5,549.00	101,267.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						4,945.00		4,945.00
Other Capital Outlay	9300						889,007.00		889,007.00
Total Expenditures		20,183,375.00	6,630,775.00	5,334,534.00	111,249.00	1,662,039.00	1,797,062.00	2,138,091.00	37,857,125.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2012	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2013	2700	0.00							

p8

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, 2013

Exhibit K-4
DOE Page 8

REVENUES	Account Number	State Fiscal Stabilization Funds **431**	Targeted ARRA Stimulus Funds **432**	Other ARRA Stimulus Grants **433**	ARRA Race to the Top **434**	Education Jobs Act **435**	Totals
Federal Direct:							
Workforce Investment Act	3170						0.00
Community Action Programs	3180						0.00
Reserve Officers Training Corps (ROTC)	3191						0.00
Miscellaneous Federal Direct	3199						0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State:							
Vocational Education Acts	3201						0.00
State Fiscal Stabilization Funds - K-12	3210						0.00
State Fiscal Stabilization Funds - Workforce	3211						0.00
State Fiscal Stabilization Funds - VPK Program	3212						0.00
Race to the Top	3214				1,119,073.00		1,119,073.00
Education Jobs Act	3215						0.00
Individuals with Disabilities Education Act (IDEA)	3230						0.00
Elementary and Secondary Education Act, Title I	3240		603067.00				603,067.00
Adult General Education	3251						0.00
Other Food Services	3269						0.00
Miscellaneous Federal Through State	3299				164005.00		164,005.00
Total Federal Through State	3200	0.00	603,067.00	0.00	1,283,078.00	0.00	1,886,145.00
State:							
Other Miscellaneous State Revenues	3399						0.00
Total State	3300	0.00	0.00	0.00	0.00	0.00	0.00
Local:							
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
Refunds 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	0.00	603,067.00	0.00	1,283,078.00	0.00	1,886,145.00

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, 2013

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	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, 2012	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2013	2700	0.00							

DISTRICT SCHOOL BOARD OF PASCO COUNTY ****AFTER CAPITALIZATION**** Exhibit K-4

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued) DOE Page 10

For the Fiscal Year Ended June 30, 2013 **Fund 432**

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	249,744.00	32,003.00	593.00		19,955.00	38,503.00		340,798.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	4,248.00	325.00						4,573.00
Instructional Staff Training Services	6400	69,641.00	8,937.00	3,666.00				6,251.00	88,495.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							11,735.00	11,735.00
School Administration	7300	2,793.00	1,094.00	193.00					4,080.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800			1,310.00					1,310.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						152,076.00		152,076.00
Total Expenditures		326,426.00	42,359.00	5,762.00	0.00	19,955.00	190,579.00	17,986.00	603,067.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2012	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2013	2700	0.00							

DISTRICT SCHOOL BOARD OF PASCO COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)

For the Fiscal Year Ended June 30, 2013

Fund 433

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	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, 2012	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2013	2700	0.00							

p12 **DISTRICT SCHOOL BOARD OF PASCO COUNTY** ****AFTER CAPITALIZATION**** Exhibit K-4

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued) DOE Page 12

For the Fiscal Year Ended June 30, 2013 **Fund 434**

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	470,676.00	71,237.00			5,093.00	14,666.00	4,897.00	566,569.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	113,783.00	28,934.00	540.00		65.00			143,322.00
Instructional Staff Training Services	6400	340.00	5.00	249,577.00		4,666.00		14,376.00	268,964.00
Instructional-Related Technology	6500			51,483.00					51,483.00
Board	7100								0.00
General Administration	7200							29,898.00	29,898.00
School Administration	7300	142,232.00	37,172.00						179,404.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700			12,813.00					12,813.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						30,625.00		30,625.00
Total Expenditures		727,031.00	137,348.00	314,413.00	0.00	9,824.00	45,291.00	49,171.00	1,283,078.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2012	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2013	2700	0.00							

DISTRICT SCHOOL BOARD OF PASCO COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - EDUCATION JOBS ACT (Continued)

For the Fiscal Year Ended June 30, 2013

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	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, 2012	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2013	2700	0.00							

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
For the Fiscal Year Ended June 30, 2013

REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	
Total Federal Through State and Local	3200	0.00
Local:		
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 Local	3400	0.00
Total Revenues	3000	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To 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, 2012	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	0.00

p15 **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, 2013

Exhibit K-6
DOE Page 15

	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									
Federal:									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO & DS Withheld for SBE/COBI Bonds	3322	2,375,234.00							2,375,234.00
SBE/COBI Bond Interest	3326	10,377.00							10,377.00
Racing Commission Funds	3341		223,250.00						223,250.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	2,385,611.00	223,250.00	0.00	0.00	0.00	0.00	0.00	2,608,861.00
Local:									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431		171.00				218,724.00		218,895.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433		(287.00)				383,914.00		383,627.00
Gifts, Grants, and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	(116.00)	0.00	0.00	0.00	602,638.00	0.00	602,522.00
Total Revenues	3000	2,385,611.00	223,134.00	0.00	0.00	0.00	602,638.00	0.00	3,211,383.00
EXPENDITURES									
Debt Service (Function 9200)									
Redemption of Principal	710	1,635,000.00	90,000.00				21,832,001.00		23,557,001.00
Interest	720	782,139.00	129,935.00				15,198,780.00		16,110,854.00
Dues and Fees	730	36,554.00	345.00				621,987.00		658,886.00
Miscellaneous	790								0.00
Total Expenditures		2,453,693.00	220,280.00	0.00	0.00	0.00	37,652,768.00	0.00	40,326,741.00
Excess (Deficiency) of Revenues Over Expenditures		(68,082.00)	2,854.00	0.00	0.00	0.00	(37,050,130.00)	0.00	(37,115,358.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE									
Transfers In:									
From General Fund	3610								0.00
From Capital Projects Funds	3630						32,729,134.00		32,729,134.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	32,729,134.00	0.00	32,729,134.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Capital Projects Funds	930						(1,628.00)		(1,628.00)
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(1,628.00)	0.00	(1,628.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	32,727,506.00	0.00	32,727,506.00
Net Change in Fund Balances		(68,082.00)	2,854.00	0.00	0.00	0.00	(4,322,624.00)	0.00	(4,387,852.00)
Fund Balances, July 1, 2012	2800	467,780.00	28,332.00				20,893,548.00		21,389,660.00
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	399,698.00	31,186.00				16,570,924.00		17,001,808.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2013	2700	399,698.00	31,186.00	0.00	0.00	0.00	16,570,924.00	0.00	17,001,808.00

p16 **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, 2013

Exhibit K-7
DOE Page 16

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) **310**	Special Act Bonds **320**	Section 1011.14 & 1011.15, F.S. Loans **330**	Public Education Capital Outlay (PECO) **340**	District Bonds **350**	Capital Outlay and Debt Service Program **360**	Nonvoted Cap. Improvement Section 1011.71(2) F.S. **370**	Voted Capital Improvement **380**	Other Capital Projects **390**	ARRA Economic Stimulus Capital Projects **399**	Totals
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						276,571.00					276,571.00
Interest on Undistributed CO&DS	3325						25,394.00					25,394.00
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
School Infrastructure Thrift Program Act	3393											0.00
Effort Index Grants	3394											0.00
Smart Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397				666,291.00							666,291.00
Other Miscellaneous State Revenues	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	666,291.00	0.00	301,965.00	0.00	0.00	0.00	0.00	968,256.00
Local:												
District Local Capital Improvement Tax	3413							30,753,490.00				30,753,490.00
County Local Sales Tax	3418									27,490,903.00		27,490,903.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421							142,954.00				142,954.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431	35,938.00					47,810.00	315,533.00		594,190.00		993,471.00
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(23,355.00)					618,056.00	(138,472.00)		(983,544.00)		(527,315.00)
Gifts, Grants, and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495									3,000.00		3,000.00
Impact Fees	3496									6,011,229.00		6,011,229.00
Total Local Sources	3400	12,583.00	0.00	0.00	0.00	0.00	665,866.00	31,073,505.00	0.00	33,115,778.00	0.00	64,867,732.00
Total Revenues	3000	12,583.00	0.00	0.00	666,291.00	0.00	967,831.00	31,073,505.00	0.00	33,115,778.00	0.00	65,835,988.00
EXPENDITURES												
Capital Outlay (Function 7400)												
Library Books	610									60,698.00		60,698.00
Audiovisual Materials	620							25,020.00				25,020.00
Buildings and Fixed Equipment	630							2,302,101.00		6,506,264.00		8,808,365.00
Furniture, Fixtures, and Equipment	640							5,825,270.00		870,234.00		6,695,504.00
Motor Vehicles (Including Buses)	650							489,505.00				489,505.00
Land	660									319,158.00		319,158.00
Improvements Other Than Buildings	670							1,460,153.00		387,729.00		1,847,882.00
Remodeling and Renovations	680	379,264.00					2,271,628.00	5,182,853.00		127,741.00		7,961,486.00
Computer Software	690							1,146,501.00		3,707,729.00		4,854,230.00
Debt Service (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						1,442.00					1,442.00
Miscellaneous	790											0.00
Total Expenditures		379,264.00	0.00	0.00	0.00	0.00	2,273,070.00	16,431,403.00	0.00	11,979,553.00	0.00	31,063,290.00
Excess (Deficiency) of Revenues Over Expenditures		(366,681.00)	0.00	0.00	666,291.00	0.00	(1,305,239.00)	14,642,102.00	0.00	21,136,225.00	0.00	34,772,698.00

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, 2013

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 & 1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620									1,628.00		1,628.00
From Special Revenue Funds	3640						2,484,846.00	442,142.00				2,926,988.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670						1,100,000.00					1,100,000.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	3,584,846.00	442,142.00	0.00	1,628.00	0.00	4,028,616.00
Transfers Out: (Function 9700)												
To General Fund	910				(666,291.00)							(666,291.00)
To Debt Service Funds	920							(13,698,154.00)		(19,030,980.00)		(32,729,134.00)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
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	(666,291.00)	0.00	0.00	(13,898,154.00)	0.00	(19,030,980.00)	0.00	(33,595,425.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(666,291.00)	0.00	3,584,846.00	(13,456,012.00)	0.00	(19,029,352.00)	0.00	(29,566,809.00)
Net Change in Fund Balances		(366,681.00)	0.00	0.00	0.00	0.00	2,279,607.00	1,186,090.00	0.00	2,106,873.00	0.00	5,205,889.00
Fund Balances, July 1, 2012	2800	2,314,176.00					10,896,047.00	18,194,092.00		110,391,429.00		141,795,744.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720	1,190,039.00			0.00		12,523,055.00	14,762,250.00		105,123,370.00		133,598,714.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740	757,456.00					652,599.00	4,617,932.00		7,374,932.00		13,402,919.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2013	2700	1,947,495.00	0.00	0.00	0.00	0.00	13,175,654.00	19,380,182.00	0.00	112,498,302.00	0.00	147,001,633.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUND
For the Fiscal Year Ended June 30, 2013

REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues	3000	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2012	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	0.00

p19 **DISTRICT SCHOOL BOARD OF PASCO COUNTY**

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS Exhibit K-9

For the Fiscal Year Ended June 30, 2013 DOE Page 19

	OPERATING REVENUES	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
o	Charges for Services	3481						8,562,722.00		8,562,722.00
o	Charges for Sales	3482								0.00
o	Premium Revenue	3484						0.00		0.00
o	Other Operating Revenues	3489						0.00		0.00
z	**Total Operating Revenues**		0.00	0.00	0.00	0.00	0.00	8,562,722.00	0.00	8,562,722.00
	OPERATING EXPENSES (Function 9900)									
o	Salaries	100						4,712,826.00		4,712,826.00
o	Employee Benefits	200						1,733,112.00		1,733,112.00
o	Purchased Services	300						389,580.00		389,580.00
o	Energy Services	400						417,829.00		417,829.00
o	Materials and Supplies	500						371,405.00		371,405.00
o	Capital Outlay	600						32,287.00		32,287.00
o	Other	700						252,109.00		252,109.00
o	Depreciation and Amortization Expense	780						31,155.00		31,155.00
z	**Total Operating Expenses**		0.00	0.00	0.00	0.00	0.00	7,940,303.00	0.00	7,940,303.00
z	**Operating Income (Loss)**		0.00	0.00	0.00	0.00	0.00	622,419.00	0.00	622,419.00
	NONOPERATING REVENUES (EXPENSES)									
n	Interest on Investments	3431						83,520.00		83,520.00
n	Gain on Sale of Investments	3432								0.00
n	Net Increase (Decrease) in Fair Value of Investments	3433						(49,843.00)		(49,843.00)
n	Gifts, Grants, and Bequests	3440								0.00
n	Other Miscellaneous Local Sources	3495								0.00
n	Loss Recoveries	3740								0.00
n	Gain on Disposition of Assets	3780								0.00
n	Interest (Function 9900)	720								0.00
n	Miscellaneous (Function 9900)	790								0.00
n	Loss on Disposition of Assets (Function 9900)	810						(1,207.00)		(1,207.00)
z	**Total Nonoperating Revenues (Expenses)**		0.00	0.00	0.00	0.00	0.00	32,470.00	0.00	32,470.00
z	**Net Income (Loss) Before Operating Transfers**		0.00	0.00	0.00	0.00	0.00	654,889.00	0.00	654,889.00
	TRANSFERS and CHANGES IN NET POSITION									
z	*Transfers In:*									
z	From General Fund	3610								0.00
z	From Debt Service Funds	3620								0.00
z	From Capital Projects Funds	3630								0.00
z	From Special Revenue Funds	3640								0.00
z	Interfund	3650								0.00
z	From Permanent Funds	3660								0.00
z	From Internal Service Funds	3670								0.00
z	Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
z	*Transfers Out: (Function 9700)*									
z	To General Fund	910						(3,000,000.00)		(3,000,000.00)
z	To Debt Service Funds	920								0.00
z	To Capital Projects Funds	930								0.00
z	To Special Revenue Funds	940								0.00
z	Interfund	950								0.00
z	To Permanent Funds	960								0.00
z	To Internal Service Funds	970								0.00
z	Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(3,000,000.00)	0.00	(3,000,000.00)
z	**Change in Net Position**		0.00	0.00	0.00	0.00	0.00	(2,345,111.00)	0.00	(2,345,111.00)
z	Net Position, July 1, 2012	2880						5,525,352.00		5,525,352.00
z	Adjustments to Net Position	2896								0.00
z	Net Position, June 30, 2013	2780						3,180,241.00		3,180,241.00

p20 **DISTRICT SCHOOL BOARD OF PASCO COUNTY**

z **COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS** Exhibit K-10

z For the Fiscal Year Ended June 30, 2013 DOE Page 20

	OPERATING REVENUES	Account Number	Health Ins Plans & Self Ins **711**	Flexible Benefit Plan **712**	Prop, Cas, Liab & WC **713**	Employee Asst. Program **714**	District Print **791**	Energy Mgt Programs **792, 793 &795**	Exclusive Agreements **794**	Totals
o	Charges for Services	3481						8,342,252.00		8,342,252.00
o	Charges for Sales	3482								0.00
o	Premium Revenue	3484	62,513,550.00	598,900.00	11,250,725.00	315,875.00				74,679,050.00
o	Other Operating Revenues	3489			500,665.00				53,570.00	554,235.00
z	**Total Operating Revenues**		62,513,550.00	598,900.00	11,751,390.00	315,875.00	0.00	8,342,252.00	53,570.00	83,575,537.00
z	**OPERATING EXPENSES (Function 9900)**									
o	Salaries	100	388,373.00		257,535.00	76,469.00		175,909.00		898,286.00
o	Employee Benefits	200	101,877.00		57,782.00	32,522.00		45,604.00		237,785.00
o	Purchased Services	300	12,360,277.00	1,919,890.00	5,234,825.00	70,019.00		2,189,485.00	109,572.00	21,884,068.00
o	Energy Services	400						10,630,043.00		10,630,043.00
o	Materials and Supplies	500	5,480.00		1,068.00	280.00		8,153.00	492.00	15,473.00
o	Capital Outlay	600	1,127.00		539.00					1,666.00
o	Other	700	47,025,320.00		1,486,979.00	113,165.00		896.00		48,626,360.00
o	Depreciation and Amortization Expense	780							18,212.00	18,212.00
z	**Total Operating Expenses**		59,882,454.00	1,919,890.00	7,038,728.00	292,455.00	0.00	13,050,090.00	128,276.00	82,311,893.00
z	**Operating Income (Loss)**		2,631,096.00	(1,320,990.00)	4,712,662.00	23,420.00	0.00	(4,707,838.00)	(74,706.00)	1,263,644.00
z	**NONOPERATING REVENUES (EXPENSES)**									
n	Interest on Investments	3431	275,684.00	20,116.00	187,668.00	850.00		35,147.00	13,241.00	532,706.00
n	Gain on Sale of Investments	3432								0.00
n	Net Increase (Decrease) in Fair Value of Investments	3433	(216,145.00)	(13,227.00)	(150,457.00)	(1,423.00)		(22,036.00)	(10,671.00)	(413,959.00)
n	Gifts, Grants, and Bequests	3440	275,547.00							275,547.00
n	Other Miscellaneous Local Sources	3495								0.00
n	Loss Recoveries	3740			52,161.00					52,161.00
n	Gain on Disposition of Assets	3780								0.00
n	Interest (Function 9900)	720								0.00
n	Miscellaneous (Function 9900)	790								0.00
n	Loss on Disposition of Assets (Function 9900)	810							(1,532.00)	(1,532.00)
z	**Total Nonoperating Revenues (Expenses)**		335,086.00	6,889.00	89,372.00	(573.00)	0.00	13,111.00	1,038.00	444,923.00
z	**Income (Loss) Before Operating Transfers**		2,966,182.00	(1,314,101.00)	4,802,034.00	22,847.00	0.00	(4,694,727.00)	(73,668.00)	1,708,567.00
z	**TRANSFERS and CHANGES IN NET POSITION**									
z	*Transfers In:*									
z	From General Fund	3610								0.00
z	From Debt Service Funds	3620								0.00
z	From Capital Projects Funds	3630			200,000.00					200,000.00
z	From Special Revenue Funds	3640								0.00
z	Interfund	3650	3,900,000.00							3,900,000.00
z	From Permanent Funds	3660								0.00
z	From Enterprise Funds	3690								0.00
z	Total Transfers In	3600	3,900,000.00	0.00	200,000.00	0.00	0.00	0.00	0.00	4,100,000.00
z	*Transfers Out: (Function 9700)*									
z	To General Fund	910	(1,646,085.00)							(1,646,085.00)
z	To Debt Service Funds	920								0.00
z	To Capital Projects Funds	930	0.00		(1,100,000.00)					(1,100,000.00)
z	To Special Revenue Funds	940								0.00
z	Interfund	950			(3,900,000.00)					(3,900,000.00)
z	To Permanent Funds	960								0.00
z	To Enterprise Funds	990								0.00
z	Total Transfers Out	9700	(1,646,085.00)	0.00	(5,000,000.00)	0.00	0.00	0.00	0.00	(6,646,085.00)
z	**Change in Net Position**		5,220,097.00	(1,314,101.00)	2,034.00	22,847.00	0.00	(4,694,727.00)	(73,668.00)	(837,518.00)
z	Net Position, July 1, 2012	2880	7,890,069.00	1,314,101.00	23,456,144.00	44,561.00		7,077,566.00	1,384,209.00	41,166,650.00
z	Adjustments to Net Position	2896								0.00
z	Net Position, June 30, 2013	2780	13,110,166.00	0.00	23,458,178.00	67,408.00		2,382,839.00	1,310,541.00	40,329,132.00

p21

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

Exhibit K-11
DOE Page 21
Fund 891

ASSETS	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
Cash	1110	7,167,009.00	17,265,698.00	17,269,334.00	7,163,373.00
Investments	1160				0.00
Accounts Receivable, Net	1130	8,382.00	9,356.00	12,407.00	5,331.00
Interest Receivable on Investments	1170				0.00
Due From Other Funds:					
Budgetary Funds	1141				0.00
Inventory	1150	31,035.00	13,219.00	10,463.00	33,791.00
Due From Other Agencies	1220				0.00
Total Assets		7,206,426.00	17,288,273.00	17,292,204.00	7,202,495.00
LIABILITIES					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	60,054.00	388,462.00	61,318.00	387,198.00
Due to Budgetary Funds	2161	237,646.00	2,721,043.00	2,558,922.00	399,767.00
Internal Accounts Payable	2290	6,908,726.00	14,274,035.00	14,767,231.00	6,415,530.00
Total Liabilities		7,206,426.00	17,383,540.00	17,387,471.00	7,202,495.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2013

	Account Number	Governmental Activities Total Balance June 30, 2013 [1]	Business-Type Activities Total Balance June 30, 2013 [1]	Total	Governmental Activities - Debt Principal Payments 2012-13	Governmental Activities - Amounts Due Within One Year 2013-14	Business-Type Activities - Debt Principal Payments 2012-13	Business-Type Activities - Amounts Due Within One Year 2013-14
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	14,945,000.00		14,945,000.00	1,635,000.00			
District Bonds Payable	2322	2,870,000.00		2,870,000.00	90,000.00			
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326	26,410,000.00		26,410,000.00	12,270,000.00			
Total Bonds Payable	2320	44,225,000.00	0.00	44,225,000.00	13,995,000.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	33,354,467.00	415,781.00	33,770,248.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	323,615,000.00		323,615,000.00	9,445,000.00			
Qualified Zone Academy Bonds (QZAB) Payable	2342	6,033,618.00		6,033,618.00	117,001.00			
Qualified School Construction Bonds (QSCB) Payable	2343	11,000,000.00		11,000,000.00	0.00			
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	340,648,618.00	0.00	340,648,618.00	9,562,001.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	6,513,000.00	0.00	6,513,000.00				
Other Post-Employment Benefits Liability	2360	40,593,117.00	682,107.00	41,275,224.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Total Long-Term Liabilities		465,334,202.00	1,097,888.00	466,432,090.00	23,557,001.00	0.00	0.00	0.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2013, including discounts and premiums.

p23 **DISTRICT SCHOOL BOARD OF PASCO COUNTY**
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2013

Exhibit K-13
DOE Page 23

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2012	Returned To DOE	Revenues [3] 2012-13	Expenditures 2012-13	Flexibility [4] 2012-13	Unexpended June 30, 2013
Class Size Reduction Operating Funds (3355)	94740	0.00		74,051,837.00	74,051,837.00		0.00
Class Size Reduction Capital Outlay (3396)	91050						
Comprehensive K-12 Reading Plan (FEFP Earmark) [5]	90800	2,243,696.00		3,085,710.00	5,329,406.00		0.00
Excellent Teaching (3363)	90570						
Florida Teachers Lead Program (FEFP Earmark)	97580	0.00		784,737.00	784,737.00		0.00
Instructional Materials (FEFP Earmark) [1]	90880	2,181,220.00		4,743,026.00	5,489,815.00		1,434,431.00
Library Media (FEFP Earmark) [1]	90881	53,632.00		286,542.00	248,944.00		91,230.00
Preschool Projects (3372)	97950						
Public School Technology	90320						
Safe Schools (FEFP Earmark) [2]	90803	0.00		1,421,601.00	1,421,601.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						
School Recognition Funds (3361)	92040	92,707.00		2,840,107.00	2,845,044.00		87,770.00
Supplemental Academic Instruction (FEFP Earmark) [5]	91280	0.00		17,875,132.00	17,875,132.00		0.00
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Student Transportation (FEFP Earmark)	90830	0.00		15,071,488.00	15,071,488.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440						
Voluntary Prekindergarten - Summer Program (3371)	96441	92.00		1,448,140.00	1,390,429.00		57,803.00

[1] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."
[2] Combine all programs funded from the Safe Schools allocation under one line, "Safe Schools."
[3] Include both state and local revenue sources. Revenue should agree to the FEFP Fourth Calculation allocation.
[4] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
[5] Expenditures for 100 lowest performing elementary schools should be included in expenditures.

p24 **DISTRICT SCHOOL BOARD OF PASCO COUNTY**

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-14

For the Fiscal Year Ended June 30, 2013

DOE Page 24

	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	411	60,038.00				60,038.00
Bottled Gas	421	59,619.00				59,619.00
Electricity	430	9,871,276.00	500,000.00	111,249.00	0.00	10,482,525.00
Heating Oil	440	26,839.00				26,839.00
Total		10,017,772.00	500,000.00	111,249.00	0.00	10,629,021.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	410,618.00				410,618.00
Diesel Fuel	460	4,048,878.00				4,048,878.00
Oil and Grease	540	50,969.00				50,969.00
Total		4,510,465.00		0.00	0.00	4,510,465.00

	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				489,505.00	489,505.00
EXPENDITURES FOR AUDIOVISUAL MATERIALS:						
Audiovisual Materials	621					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	909.00		779,728.00	75,000.00	855,637.00
Subrecipient awards greater than $25,000	312			1,869,784.00	184,000.00	2,053,784.00
Subrecipient awards up to $25,000	391					0.00
Subrecipient awards greater than $25,000	392					0.00

	Sub-Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	186,458.00
Food	570	12,744,282.00
Commodities	580	1,777,490.00

p25 **DISTRICT SCHOOL BOARD OF PASCO COUNTY**

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-14

For the Fiscal Year Ended June 30, 2013

DOE Page 25

	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	139,953,017.00	3,824,082.00	653,095.00	144,430,194.00
Basic Programs 101, 102, and 103 (Function 5100)	140	745,469.00	577.00		746,046.00
Basic Programs 101, 102, and 103 (Function 5100)	750	2,915,975.00	146,939.00	4,897.00	3,067,811.00
Total Basic Program Salaries		143,614,461.00	3,971,598.00	657,992.00	148,244,051.00
Other Programs 130 (ESOL) (Function 5100)	120	4,328,444.00	118,271.00		4,446,715.00
Other Programs 130 (ESOL) (Function 5100)	140	23,056.00	18.00		23,074.00
Other Programs 130 (ESOL) (Function 5100)	750		4,545.00		4,545.00
Total Other Program Salaries		4,351,500.00	122,834.00	0.00	4,474,334.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	31,236,599.00	236,850.00		31,473,449.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140		4,123.00		4,123.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	2,822.00	163,856.00		166,678.00
Total ESE Program Salaries		31,239,421.00	404,829.00	0.00	31,644,250.00
Career Program 300 (Function 5300)	120	6,818,929.00	3,740.00	43,326.00	6,865,995.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	800.00	2,245.00		3,045.00
Total Career Program Salaries		6,819,729.00	5,985.00	43,326.00	6,869,040.00
TOTAL		186,025,111.00	4,505,246.00	701,318.00	191,231,675.00

Textbooks (used for classroom instruction)	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Textbooks (Function 5000)	520	5,537,640.00	216,325.00	0.00	5,753,965.00

p26 **DISTRICT SCHOOL BOARD OF PASCO COUNTY**

SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION Exhibit K-14

For the Fiscal Year Ended June 30, 2013 DOE Page 26

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Comprehensive K-12 Reading	Instructional Materials	Instructional Materials Library Media	Totals
Instruction:								
Basic Instruction	5100							0.00
Exceptional Instruction	5200							0.00
Career Education Instruction	5300							0.00
Adult General 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	0.00	0.00	0.00

Charter School Distributions - Object 390 (Distributions to charter schools are used in federal reporting)	Object Number	Amount
Expenditures:		
General Fund	390	13,052,844.00
Food Service Special Revenue Fund	390	0.00
Other Federal Programs Special Revenue Fund	390	22,697.00
Federal Economic Stimulus Special Revenue Funds	390	12,813.00
Total Charter School Distributions		13,088,354.00

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

MEDICAID EXPENDITURE REPORT (Medicaid Expenditures are used in federal reporting)	Unexpended July 1, 2012	Earnings 2012-2013	Expenditures 2012-2013	Unexpended June 30, 2013
Earnings, Expenditures, and Carryforward Amounts:	251,823.00	2,261,736.00	2,513,559.00	0.00
Expenditure Program or Activity:				
Exceptional Student Education			157,395.00	
School Nurses and Health Care Services			2,356,164.00	
Occupational Therapy, Physical Therapy, and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			2,513,559.00	

DISTRICT SCHOOL BOARD OF PASCO COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2013

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Prekindergarten Instruction	5500	858,567.00	282,508.00	13,469.00		3,294.00			1,157,838.00
Student Personnel Services	6100	27,132.00	7,528.00						34,660.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	61,489.00	16,966.00						78,455.00
Instructional Staff Training Services	6400	1,050.00	135.00					20.00	1,205.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	6,650.00	2,673.00						9,323.00
Food Services	7600								0.00
Central Services	7700	21,095.00	4,713.00						25,808.00
Student Transportation Services	7800								0.00
Operation of Plant	7900	411.00	60.00	16,534.00	66,135.00				83,140.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		976,394.00	314,583.00	30,003.00	66,135.00	3,294.00	0.00	20.00	1,390,429.00

[1] Include expenditures for the summer program (Section 1002.61, F.S.) and the school-year program (Section 1002.63, F.S.).