DISTRICT SCHOOL BOARD OF PASCO COUNTY

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

For the Fiscal Year Ended June 30, 2017

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	545,423.00
Miscellaneous Federal Direct	3199	1,905.00
Total Federal Direct	3100	547,328.00
Federal Through State and Local:		
Medicaid	3202	3,521,189.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,521,189.00
State:		
Florida Education Finance Program (FEFP)	3310	298,842,427.00
Workforce Development	3315	2,877,665.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	27,277.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	43,474.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	399,204.00
District Discretionary Lottery Funds	3344	1,203,793.00
Categorical Programs:		
Class Size Reduction Operating Funds	3355	77,979,080.00
Florida School Recognition Funds	3361	1,238,336.00
Voluntary Prekindergarten Program	3371	1,505,444.00
Preschool Projects	3372	
Other State:		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	3,162,834.00
Total State	3300	387,279,534.00
Local:		
District School Taxes	3411	129,368,717.00
Tax Redemptions	3421	982.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	
Interest on Investments	3431	781,340.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(156,070.00)
Gifts, Grants and Bequests	3440	202,484.00
Student Fees:		
Adult General Education Course Fees	3461	59,025.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	404,156.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	45,113.00
Other Student Fees	3469	
Other Fees:		
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	37,852.00
Transportation Services Rendered for School Activities	3492	1,173,140.00
Sale of Junk	3493	5,008.00
Receipt of Federal Indirect Cost Rate	3494	2,305,646.00
Other Miscellaneous Local Sources	3495	8,555,413.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	7,480.00
Receipt of Food Service Indirect Costs	3499	1,243,414.00
Total Local	3400	144,033,700.00
Total Revenues	3000	535,381,751.00

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, 2017

Exhibit K-1
FDOE Page 2
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	214,560,697.00	68,329,372.00	35,947,184.00		7,373,263.00	203,887.00	4,582,361.00	330,996,764.00
Student Support Services	6100	17,385,430.00	5,884,656.00	2,607,350.00		203,618.00	5,074.00	59,160.00	26,145,288.00
Instructional Media Services	6200	1,008,911.00	461,690.00	464,082.00		343,870.00	182,080.00	169.00	2,460,802.00
Instruction and Curriculum Development Services	6300	9,064,479.00	3,046,311.00	480,660.00		39,612.00	1,873.00	51,120.00	12,684,055.00
Instructional Staff Training Services	6400	2,013,597.00	481,269.00	306,407.00		370,301.00	6,343.00	26,482.00	3,204,399.00
Instruction-Related Technology	6500	5,273,639.00	1,764,830.00	30,137.00		4.00			7,068,610.00
Board	7100	229,373.00	145,651.00	243,905.00		1,299.00	148.00	39,140.00	659,516.00
General Administration	7200	723,221.00	364,604.00	79,048.00		4,099.00	142.00	241,603.00	1,412,717.00
School Administration	7300	27,199,097.00	9,774,784.00	1,193,214.00		454,536.00	103,026.00	634,009.00	39,358,666.00
Facilities Acquisition and Construction	7410	1,264,653.00	389,757.00	1,407,068.00		8,058.00	763.00	1,729.00	3,072,028.00
Fiscal Services	7500	1,876,142.00	706,570.00	176,360.00		12,289.00	95.00	78,904.00	2,850,360.00
Food Services	7600	62,873.00	5,902.00	89.00		1,744.00	81.00		70,689.00
Central Services	7700	4,506,686.00	1,503,553.00	1,013,595.00		62,923.00	17,226.00	304,165.00	7,408,148.00
Student Transportation Services	7800	17,738,864.00	7,791,715.00	1,177,796.00	2,879,938.00	1,251,983.00	323.00	129,191.00	30,969,810.00
Operation of Plant	7900	16,580,303.00	6,963,163.00	9,004,046.00	9,218,401.00	879,659.00	19,182.00	21,065.00	42,685,819.00
Maintenance of Plant	8100	5,707,854.00	1,883,947.00	3,418,856.00		339,896.00	8,802.00	161,116.00	11,520,471.00
Administrative Technology Services	8200	5,877,638.00	1,846,827.00	1,220,580.00		19,962.00	9,531.00	13,727.00	8,988,265.00
Community Services	9100	64,085.00	24,686.00	186,407.00		26,014.00	10,522.00	104,551.00	416,265.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						411.00		411.00
Other Capital Outlay	9300						615,119.00		615,119.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		331,137,542.00	111,369,287.00	58,956,784.00	12,098,339.00	11,393,130.00	1,184,628.00	6,448,492.00	532,588,202.00
Excess (Deficiency) of Revenues Over Expenditures									2,793,549.00

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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, 2017

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	6,425.00
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,506,694.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	185,000.00
From Enterprise Funds	3690	317,168.00
Total Transfers In	3600	2,008,862.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	(1,586,500.00)
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	(1,586,500.00)
Total Other Financing Sources (Uses)		428,787.00
Net Change In Fund Balance		3,222,336.00
Fund Balance, July 1, 2016	2800	56,742,004.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	3,437,955.00
Restricted Fund Balance	2720	4,089,246.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	20,964,523.00
Unassigned Fund Balance	2750	31,472,616.00
Total Fund Balances, June 30, 2017	2700	59,964,340.00

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, 2017

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
Federal Through State and Local:		
School Lunch Reimbursement	3261	16,596,682.00
School Breakfast Reimbursement	3262	5,394,850.00
Afterschool Snack Reimbursement	3263	
Child Care Food Program	3264	2,207,524.00
USDA-Donated Commodities	3265	2,440,381.00
Cash in Lieu of Donated Foods	3266	160,560.00
Summer Food Service Program	3267	877,390.00
Fresh Fruit and Vegetable Program	3268	72,798.00
Other Food Services	3269	48,731.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	27,798,916.00
State:		
School Breakfast Supplement	3337	166,898.00
School Lunch Supplement	3338	210,784.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	377,682.00
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	3,927,060.00
Student Breakfasts	3452	229,198.00
Adult Breakfasts/Lunches	3453	473,783.00
Student and Adult á la Carte Fees	3454	5,000,328.00
Student Snacks	3455	
Other Food Sales	3456	846,832.00
Other Miscellaneous Local Sources	3495	942,371.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	11,419,572.00
Total Revenues	3000	39,596,170.00

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, 2017

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	12,731,975.00
Employee Benefits	200	5,448,291.00
Purchased Services	300	1,065,260.00
Energy Services	400	946,919.00
Materials and Supplies	500	17,757,386.00
Capital Outlay	600	173,126.00
Other	700	1,454,197.00
Other Capital Outlay (Function 9300)	600	226,276.00
Total Expenditures		39,803,430.00
Excess (Deficiency) of Revenues Over Expenditures		(207,260.00)
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	(60,024.00)
To Capital Projects Funds	930	(1,249,263.00)
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(1,309,287.00)
Total Other Financing Sources (Uses)		(1,309,287.00)
Net Change in Fund Balance		(1,516,547.00)
Fund Balance, July 1, 2016	2800	9,060,413.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	1,050,871.00
Restricted Fund Balance	2720	6,492,995.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2017	2700	7,543,866.00

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, 2017

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
Federal Direct:		
Head Start	3130	6,452,317.00
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	622,640.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	7,074,957.00
Federal Through State and Local:		
Career and Technical Education	3201	635,830.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	15,333,753.00
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	528,047.00
English Literacy and Civics Education	3222	63,064.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
ESSA - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	16,676,648.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	2,348,628.00
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	411,111.00
Twenty-First Century Schools - Title IV	3242	1,123,275.00
Federal Through Local	3280	34,309.00
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	250,067.00
Total Federal Through State and Local	3200	37,404,732.00
State:		
State Through Local	3380	
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	44,479,689.00

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, 2017

Exhibit K-3
FDOE Page 7
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	13,657,244.00	5,672,017.00	2,843,765.00		1,223,292.00	381,162.00	1,068,591.00	24,846,071.00
Student Support Services	6100	2,410,196.00	825,976.00	127,081.00		78,163.00	9,762.00	1,945.00	3,453,123.00
Instructional Media Services	6200	12,379.00	5,278.00			977.00			18,634.00
Instruction and Curriculum Development Services	6300	3,859,414.00	1,067,467.00	317,158.00		92,629.00	11,533.00	66,098.00	5,414,299.00
Instructional Staff Training Services	6400	3,176,400.00	779,406.00	2,168,790.00		71,057.00		237,837.00	6,433,490.00
Instruction-Related Technology	6500	256,142.00	75,365.00	54,308.00					385,815.00
Board	7100								0.00
General Administration	7200							2,305,646.00	2,305,646.00
School Administration	7300	91,109.00	27,796.00	691.00			6,412.00		126,008.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	68,244.00	21,205.00			118.00			89,567.00
Food Services	7600			55,000.00			272.00		55,272.00
Central Services	7700	108,046.00	27,643.00	40,526.00				46,479.00	222,694.00
Student Transportation Services	7800	64,567.00	20,559.00	238,288.00			269.00	2,825.00	326,508.00
Operation of Plant	7900			18,756.00	75,025.00	5,563.00			99,344.00
Maintenance of Plant	8100			42,716.00					42,716.00
Administrative Technology Services	8200	86,279.00	24,909.00	67.00					111,255.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						52,043.00		52,043.00
Other Capital Outlay	9300						497,204.00		497,204.00
Total Expenditures		23,790,020.00	8,547,621.00	5,907,146.00	75,025.00	1,471,799.00	958,657.00	3,729,421.00	44,479,689.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
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 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, 2016	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 Balances, June 30, 2017	2700	0.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS Exhibit K-4
ARRA RACE TO THE TOP FDOE Page 8
For the Fiscal Year Ended June 30, 2017 **Fund 434**

REVENUES	Account Number	ARRA Race to the Top **434**
Federal Through State and Local:		
Race to the Top	3214	
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act - Title I	3240	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
State:		
State Through Local	3380	
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	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	0.00

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DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS-ARRA RACE TO THE TOP (Continued
For the Fiscal Year Ended June 30, 2017

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								0.00
Student Support 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
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	Account Number	
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 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, 2016	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 Balances, June 30, 2017	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, 2017

Exhibit K-5
FDOE Page 10
Fund 490

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 Support 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
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	Account Number	
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, 2016	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 Balances, June 30, 2017	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, 2017

Exhibit K-6
FDOE Page 11
Funds 200

REVENUES	Account Number	SBE/COBI Bonds **210**	Special Act Bonds **220**	Sections 1011.14 and 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
Federal:									
Miscellaneous Federal Direct	3199						559,363.00		559,363.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO&DS Withheld for SBE/COBI Bonds	3322	1,723,869.00							1,723,869.00
SBE/COBI Bond Interest	3326	470.00							470.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341		223,250.00						223,250.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	1,724,339.00	223,250.00	0.00	0.00	0.00	0.00	0.00	1,947,589.00
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						82,089.00		82,089.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433						(159,263.00)		(159,263.00)
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495						59.00		59.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	(77,115.00)	0.00	(77,115.00)
Total Revenues	3000	1,724,339.00	223,250.00	0.00	0.00	0.00	482,248.00	0.00	2,429,837.00
EXPENDITURES									
Debt Service (Function 9200)									
Redemption of Principal	710	1,321,000.00	105,000.00				28,026,032.00		29,452,032.00
Interest	720	435,500.00	116,231.00				17,451,042.00		18,002,773.00
Dues and Fees	730	18,386.00	345.00				296,183.00		314,914.00
Miscellaneous	790								0.00
Total Expenditures		1,774,886.00	221,576.00	0.00	0.00	0.00	45,773,257.00	0.00	47,769,719.00
Excess (Deficiency) of Revenues Over Expenditures		(50,547.00)	1,674.00	0.00	0.00	0.00	(45,291,009.00)	0.00	(45,339,882.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds **210**	Special Act Bonds **220**	Sections 1011.14 and 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
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						19,651.00		19,651.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715	3,288,000.00							3,288,000.00
Premium on Refunding Bonds	3792	501,636.00							501,636.00
Discount on Refunding Bonds (Function 9299)	892								0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 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
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:									
From General Fund	3610						1,586,500.00		1,586,500.00
From Capital Projects Funds	3630						45,428,287.00		45,428,287.00
From Special Revenue Funds	3640						60,024.00		60,024.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690						88,105.00		88,105.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	47,162,916.00	0.00	47,162,916.00
Transfers Out: (Function 9700)									
To General Fund	910								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
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
Total Other Financing Sources (Uses)		3,789,636.00	0.00	0.00	0.00	0.00	47,182,567.00	0.00	50,972,203.00
Net Change in Fund Balances		3,739,089.00	1,674.00	0.00	0.00	0.00	1,891,558.00	0.00	5,632,321.00
Fund Balance, July 1, 2016	2800	218,828.00	39,370.00				12,994,663.00		13,252,861.00
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	3,957,917.00	41,044.00				14,886,221.00		18,885,182.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2017	2700	3,957,917.00	41,044.00	0.00	0.00	0.00	14,886,221.00	0.00	18,885,182.00

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, 2017

Exhibit K-7
FDOE Page 12
Funds 300

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) **310**	Special Act Bonds **320**	Sections 1011.14 and 1011.15, F.S., Loans **330**	Public Education Capital Outlay (PECO) **340**	District Bonds **350**	Capital Outlay and Debt Service Program (CO&DS) **360**	Nonvoted Capital Improvement Section 1011.71(2), F.S. **370**	Voted Capital Improvement Fund **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						1,130,902.00					1,130,902.00
Interest on Undistributed CO&DS	3325						47,343.00					47,343.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391				2,308,147.00							2,308,147.00
Classrooms First Program	3392											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				1,075,895.00							1,075,895.00
Other Miscellaneous State Revenues	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	3,384,042.00	0.00	1,178,245.00	0.00	0.00	0.00	0.00	4,562,287.00
Local:												
District Local Capital Improvement Tax	3413							36,291,600.00				36,291,600.00
County Local Sales Tax	3418									26,942,544.00		26,942,544.00
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						61,740.00	155,043.00		1,381,901.00		1,598,684.00
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433						(25,677.00)	(61,494.00)		(527,299.00)		(614,470.00)
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495							641,758.00		302,245.00		944,003.00
Impact Fees	3496									15,422,187.00		15,422,187.00
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	36,063.00	37,026,907.00	0.00	43,521,578.00	0.00	80,584,548.00
Total Revenues	3000	0.00	0.00	0.00	3,384,042.00	0.00	1,214,308.00	37,026,907.00	0.00	43,521,578.00	0.00	85,146,835.00
EXPENDITURES												
Capital Outlay: (Function 7400)												
Library Books	610									113,833.00		113,833.00
Audiovisual Materials	620									667.00		667.00
Buildings and Fixed Equipment	630									77,789,988.00		77,789,988.00
Furniture, Fixtures and Equipment	640				2,602.00		170.00	2,569,315.00		10,011,640.00		12,583,727.00
Motor Vehicles (Including Buses)	650							423,171.00		4,605,349.00		5,028,520.00
Land	660									491,881.00		491,881.00
Improvements Other Than Buildings	670				242,893.00		42,592.00	1,458,172.00		575,036.00		2,318,693.00
Remodeling and Renovations	680				1,096,446.00		818,337.00	4,475,904.00		15,667,989.00		22,058,676.00
Computer Software	690							736,599.00		4,430,749.00		5,167,348.00
Debt Service: (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						2,206.00			17,144.00		19,350.00
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00	1,341,941.00	0.00	863,305.00	9,663,161.00	0.00	113,704,276.00	0.00	125,572,683.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	2,042,101.00	0.00	351,003.00	27,363,746.00	0.00	(70,182,698.00)	0.00	(40,425,848.00)

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, 2017

Exhibit K-7
FDOE Page 13
Funds 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) **310**	Special Act Bonds **320**	Sections 1011.14 and 1011.15, F.S., Loans **330**	Public Education Capital Outlay (PECO) **340**	District Bonds **350**	Capital Outlay and Debt Service Program (CO&DS) **360**	Nonvoted Capital Improvement Section 1011.71(2), F.S. **370**	Voted Capital Improvement Fund **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									10,390,507.00		10,390,507.00
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									1,720,000.00		1,720,000.00
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											0.00
From Special Revenue Funds	3640							1,249,263.00				1,249,263.00
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	0.00	1,249,263.00	0.00	0.00	0.00	1,249,263.00
Transfers Out: (Function 9700)												
To General Fund	910				(1,075,895.00)			(430,799.00)				(1,506,694.00)
To Debt Service Funds	920							(30,264,161.00)		(15,164,126.00)		(45,428,287.00)
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	(1,075,895.00)	0.00	0.00	(30,694,960.00)	0.00	(15,164,126.00)	0.00	(46,934,981.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(1,075,895.00)	0.00	0.00	(29,445,697.00)	0.00	(3,053,619.00)	0.00	(33,575,211.00)
Net Change in Fund Balances		0.00	0.00	0.00	966,206.00	0.00	351,003.00	(2,081,951.00)	0.00	(73,236,317.00)	0.00	(74,001,059.00)
Fund Balance, July 1, 2016	2800				637,468.00		6,562,463.00	18,669,335.00		166,202,915.00		192,072,181.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710									3,831,027.00		3,831,027.00
Restricted Fund Balance	2720				1,603,674.00		6,913,466.00	16,587,384.00		89,135,571.00		114,240,095.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2017	2700	0.00	0.00	0.00	1,603,674.00	0.00	6,913,466.00	16,587,384.00	0.00	92,966,598.00	0.00	118,071,122.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2017

Exhibit K-8
FDOE Page 14
Fund 000

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 Support 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
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	Account Number	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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
Transfers Out: (Function 9700)		
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, 2016	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 Balances, June 30, 2017	2700	0.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY

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

For the Fiscal Year Ended June 30, 2017

Exhibit K-9
FDOE Page 15
Funds 900

INCOME OR (LOSS)	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
OPERATING REVENUES									
Charges for Services	3481						10,510,012.00		10,510,012.00
Charges for Sales	3482							567,712.00	567,712.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489							259.00	259.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	10,510,012.00	567,971.00	11,077,983.00
OPERATING EXPENSES (Function 9900)									
Salaries	100						5,404,767.00		5,404,767.00
Employee Benefits	200						2,514,060.00		2,514,060.00
Purchased Services	300						380,270.00		380,270.00
Energy Services	400						405,930.00		405,930.00
Materials and Supplies	500						332,843.00	3,889.00	336,732.00
Capital Outlay	600						43,677.00		43,677.00
Other	700						733,483.00	587,172.00	1,320,655.00
Depreciation and Amortization Expense	780						37,723.00		37,723.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	9,852,753.00	591,061.00	10,443,814.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	657,259.00	(23,090.00)	634,169.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431						33,551.00		33,551.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433						(13,900.00)		(13,900.00)
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810						(1,235.00)		(1,235.00)
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	18,416.00	0.00	18,416.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	675,675.00	(23,090.00)	652,585.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
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
Transfers Out: (Function 9700)									
To General Fund	910						(317,168.00)		(317,168.00)
To Debt Service Funds	920						(88,105.00)		(88,105.00)
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	(405,273.00)	0.00	(405,273.00)
Change in Net Position		0.00	0.00	0.00	0.00	0.00	270,402.00	(23,090.00)	247,312.00
Net Position, July 1, 2016	2880						11,392.00	23,244.00	34,636.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2017	2780						281,794.00	154.00	281,948.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2017

Exhibit K-10
FDOE Page 16
Funds 700

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481						13,273,697.00		13,273,697.00
Charges for Sales	3482								0.00
Premium Revenue	3484	73,580,194.00		12,560,367.00					86,140,561.00
Other Operating Revenues	3489	350.00		468,543.00			22,024.00	283,872.00	774,789.00
Total Operating Revenues		73,580,544.00	0.00	13,028,910.00	0.00	0.00	13,295,721.00	283,872.00	100,189,047.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	462,981.00		422,559.00			220,052.00		1,105,592.00
Employee Benefits	200	560,984.00		164,999.00			101,472.00		827,455.00
Purchased Services	300	15,981,312.00		5,953,669.00			2,564,927.00	117,747.00	24,617,655.00
Energy Services	400						10,236,567.00		10,236,567.00
Materials and Supplies	500	6,256.00		1,705.00			7,737.00	48,516.00	64,214.00
Capital Outlay	600	54.00		566.00				6,310.00	6,930.00
Other	700	55,779,364.00		2,189,282.00			379.00		57,969,025.00
Depreciation and Amortization Expense	780							6,274.00	6,274.00
Total Operating Expenses		72,790,951.00	0.00	8,732,780.00	0.00	0.00	13,131,134.00	178,847.00	94,833,712.00
Operating Income (Loss)		789,593.00	0.00	4,296,130.00	0.00	0.00	164,587.00	105,025.00	5,355,335.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	156,871.00		289,660.00			16,639.00	13,524.00	476,694.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(65,720.00)		(120,271.00)			(7,085.00)	(5,603.00)	(198,679.00)
Gifts, Grants and Bequests	3440	250,200.00							250,200.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740			120,702.00					120,702.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		341,351.00	0.00	290,091.00	0.00	0.00	9,554.00	7,921.00	648,917.00
Income (Loss) Before Operating Transfers		1,130,944.00	0.00	4,586,221.00	0.00	0.00	174,141.00	112,946.00	6,004,252.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
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	685,391.00							685,391.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	685,391.00	0.00	0.00	0.00	0.00	0.00	0.00	685,391.00
Transfers Out: (Function 9700)									
To General Fund	910			(185,000.00)					(185,000.00)
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950	(685,391.00)							(685,391.00)
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	(685,391.00)	0.00	(185,000.00)	0.00	0.00	0.00	0.00	(870,391.00)
Change in Net Position		1,130,944.00	0.00	4,401,221.00	0.00	0.00	174,141.00	112,946.00	5,819,252.00
Net Position, July 1, 2016	2880	11,219,335.00		23,316,182.00			987,524.00	1,289,099.00	36,812,140.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2017	2780	12,350,279.00		27,717,403.00			1,161,665.00	1,402,045.00	42,631,392.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS
June 30, 2017

Exhibit K-11
FDOE Page 17
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2016	Additions	Deductions	Ending Balance June 30, 2017
Cash	1110	8,294,408.00	15,052,200.00	14,602,084.00	8,744,524.00
Investments	1160				0.00
Accounts Receivable, Net	1131	8,716.00	26,606.00	26,336.00	8,986.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150	17,798.00	70,583.00	82,473.00	5,908.00
Total Assets		8,320,922.00	15,149,389.00	14,710,893.00	8,759,418.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	749,404.00	14,600,288.00	14,540,929.00	808,763.00
Internal Accounts Payable	2290	7,286,288.00	20,846,086.00	20,467,912.00	7,664,462.00
Due to Budgetary Funds	2161	285,230.00	963.00		286,193.00
Total Liabilities		8,320,922.00	35,447,337.00	35,008,841.00	8,759,418.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2017

Exhibit K-12
FDOE Page 18
Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2017	Business-Type Activities Total Balance [1] June 30, 2017	Total	Governmental Activities - Debt Principal Payments 2016-17	Governmental Activities - Principal Due Within One Year 2017-18	Governmental Activities - Debt Interest Payments 2016-17	Governmental Activities - Interest Due Within One Year 2017-18
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315	17,316,666.00		17,316,666.00	4,580,963.00	5,181,871.00	183,158.00	325,164.00
Bonds Payable								
SBE/COBI Bonds Payable	2321	8,497,480.00		8,497,480.00	1,321,000.00	1,321,000.00	435,500.00	358,338.00
District Bonds Payable	2322	2,442,818.00		2,442,818.00			116,231.00	116,231.00
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326	115,368,137.00		115,368,137.00			4,587,819.00	4,587,819.00
Total Bonds Payable	2320	126,308,435.00	0.00	126,308,435.00	1,321,000.00	1,321,000.00	5,139,550.00	5,062,388.00
Liability for Compensated Absences	2330	39,641,993.00	533,403.00	40,175,396.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	338,370,938.00		338,370,938.00	12,898,068.00	16,869,938.00	12,361,659.00	8,797,159.00
Qualified Zone Academy Bonds (QZAB) Payable	2342	5,565,614.00		5,565,614.00	117,001.00	117,001.00	50,006.00	50,006.00
Qualified School Construction Bonds (QSCB) Payable	2343	11,000,000.00		11,000,000.00			268,400.00	268,400.00
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	354,936,552.00	0.00	354,936,552.00	13,015,069.00	16,986,939.00	12,680,065.00	9,115,565.00
Estimated Liability for Long-Term Claims	2350	6,752,000.00		6,752,000.00				
Net Other Postemployment Benefits Obligation	2360	69,219,713.00	1,194,668.00	70,414,381.00				
Net Pension Liability	2365	339,324,624.00	5,010,933.00	344,335,557.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390	15,563,983.00		15,563,983.00				
Total Long-term Liabilities		969,063,966.00	6,739,004.00	975,802,970.00	18,917,032.00	23,489,810.00	18,002,773.00	14,503,117.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2017, including discounts and premiums.

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2017

Exhibit K-13
FDOE Page 19

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2016	Returned To FDOE	Revenues [1] 2016-17	Expenditures 2016-17	Flexibility [2] 2016-17	Unexpended June 30, 2017
Class Size Reduction Operating Funds (3355)	94740			77,979,080.00	77,979,080.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	127,083.00		1,622,823.00	1,649,137.00		100,769.00
Florida School Recognition Funds (3361)	92040	71,376.00		1,238,336.00	1,275,179.00		34,533.00
Instructional Materials (FEFP Earmark) [3]	90880	975,232.00		5,757,422.00	3,747,215.00		2,985,439.00
Library Media (FEFP Earmark) [3]	90881	219,994.00		324,612.00	423,369.00		121,237.00
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800			3,183,767.00	3,062,565.00		121,202.00
Safe Schools (FEFP Earmark) [5]	90803			1,341,130.00	1,341,130.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			15,889,189.00	15,889,189.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280			20,492,081.00	19,766,014.00		726,067.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			1,163,556.00	1,163,556.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440			1,430,286.00	1,430,286.00		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441			75,158.00	47,504.00		27,654.00

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

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DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2017

Exhibit K-14
FDOE Page 20

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	**380**	2,667,134.00	236,730.00	18,756.00		2,922,620.00
Public Utility Services Other than Energy - ***Functions 7900 & 8100***	380	2,667,134.00		18,756.00		2,685,890.00
Natural Gas - All Functions	**411**	36,918.00				36,918.00
Natural Gas - ***Functions 7900 & 8100***	411	36,918.00				36,918.00
Bottled Gas - All Functions	**421**	16,659.00				16,659.00
Bottled Gas - ***Functions 7900 & 8100***	421	16,659.00				16,659.00
Electricity - All Functions	**430**	9,149,824.00	946,919.00	75,025.00		10,171,768.00
Electricity - ***Functions 7900 & 8100***	430	9,149,824.00		75,025.00		9,224,849.00
Heating Oil - All Functions	**440**	15,000.00				15,000.00
Heating Oil - ***Functions 7900 & 8100***	440	15,000.00				15,000.00
Gasoline - All Functions	**450**	296,516.00				296,516.00
Gasoline - ***Functions 7900 & 8100***	450					0.00
Other Energy Services - All Functions	**490**					0.00
Other Energy Services - ***Functions 7900 & 8100***	490					0.00
Subtotal - *Functions 7900 & 8100*		11,885,535.00	0.00	93,781.00	0.00	11,979,316.00
Total - All Functions		12,182,051.00	1,183,649.00	93,781.00	0.00	13,459,481.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412	13.00				13.00
Liquefied Petroleum Gas	422	298,571.00				298,571.00
Gasoline	450	296,516.00				296,516.00
Diesel Fuel	460	2,284,838.00				2,284,838.00
Oil and Grease	540	51,453.00				51,453.00
Total		2,931,391.00		0.00	0.00	2,931,391.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				4,593,073.00	4,593,073.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2017

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Professional and Technical Services:						
Subawards Under Subagreements - First $25,000	311					0.00
Subawards Under Subagreements - In Excess of $25,000	312					0.00
Other Purchased Services:						
Subawards Under Subagreements - First $25,000	391					0.00
Subawards Under Subagreements - In Excess of $25,000	392					0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	343,165.00
Food	570	14,088,759.00
Donated Foods	580	2,468,899.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
Teacher Salaries					
Basic Programs 101, 102 and 103 (Function 5100)	120	154,967,340.00	2,962,611.00		157,929,951.00
Basic Programs 101, 102 and 103 (Function 5100)	140	741,100.00			741,100.00
Basic Programs 101, 102 and 103 (Function 5100)	750	3,385,273.00	78,496.00		3,463,769.00
Total Basic Program Salaries		159,093,713.00	3,041,107.00	0.00	162,134,820.00
Other Programs 130 (ESOL) (Function 5100)	120	6,545,626.00	125,137.00		6,670,763.00
Other Programs 130 (ESOL) (Function 5100)	140	31,303.00			31,303.00
Other Programs 130 (ESOL) (Function 5100)	750	142,990.00	3,316.00		146,306.00
Total Other Program Salaries		6,719,919.00	128,453.00	0.00	6,848,372.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	36,169,536.00	456,659.00		36,626,195.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	2,720.00			2,720.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	48,467.00	82,415.00		130,882.00
Total ESE Program Salaries		36,220,723.00	539,074.00	0.00	36,759,797.00
Career Program 300 (Function 5300)	120	6,822,021.00			6,822,021.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	243.00	8,145.00		8,388.00
Total Career Program Salaries		6,822,264.00	8,145.00	0.00	6,830,409.00
TOTAL		208,856,619.00	3,716,779.00	0.00	212,573,398.00

Textbooks (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
Textbooks (Function 5000)	520	3,380,032.00	96,957.00		3,476,989.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2017

Exhibit K-14
FDOE Page 22

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

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:					
General Fund	100	26,309,892.00		533,657.00	26,843,549.00
Special Revenue Funds - Food Service	410				0.00
Special Revenue Funds - Other Federal Programs	420		487,132.00	310,990.00	798,122.00
Special Revenue Funds - ARRA Race to the Top	434				0.00
Capital Projects Funds	3XX	1,075,895.00			1,075,895.00
Total Charter School Distributions		27,385,787.00	487,132.00	844,647.00	28,717,566.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
General Fund	5900	
Special Revenue Funds - Other Federal Programs	5900	
Special Revenue Funds - ARRA Race to the Top	5900	
Total	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2016	Earnings 2016-17	Expenditures 2016-17	Unexpended June 30, 2017
Earnings, Expenditures and Carryforward Amounts:	0.00	985,587.00	985,587.00	0.00
Expenditure Program or Activity:				
Exceptional Student Education			270,497.00	
School Nurses and Health Care Services			715,090.00	
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			985,587.00	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2017:		
Total Assets and Deferred Outflows of Resources	100	76,621,465.00
Total Liabilities and Deferred Inflows of Resources	100	16,657,125.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2017

Exhibit K-15
FDOE Page 23
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	5500	925,324.00	339,977.00	288.00		1,135.00			1,266,724.00
Student Support Services	6100	12,026.00	4,786.00	204.00					17,016.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	132,677.00	45,288.00						177,965.00
Instructional Staff Training Services	6400	423.00	38.00	58.00					519.00
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	12,292.00	4,159.00						16,451.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900			8,246.00	32,982.00	112.00			41,340.00
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		1,082,742.00	394,248.00	8,796.00	32,982.00	1,247.00	0.00	0.00	1,520,015.00

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