${\bf DISTRICT\ SCHOOL\ BOARD\ OF\ PASCO\ COUNTY}$

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

For the Fiscal Year Ended June 30, 2014

Exhibit K-1 DOE Page 1 **Fund 100**

For the Fiscal Year Ended June 30, 2014		Fund 100
REVENUES	Account	
	Number	
Federal Direct:	2121	
Federal Impact, Current Operations Reserve Officers Training Corps (ROTC)	3121	459,969.00
Pell Grants	3191	439,909.00
Miscellaneous Federal Direct	3199	185.00
Total Federal Direct	3100	460,154.00
Federal Through State and Local:		
Medicaid	3202	633,391.00
National Forest Funds	3255	
Federal Through Local Miscellaneous Federal Through State	3280 3299	
Total Federal Through State and Local	3299	633,391.00
State:	3200	033,371.00
Florida Education Finance Program (FEFP)	3310	256,270,767.00
Workforce Development	3315	2,502,228.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	23,276.00
Adults with Disabilities	3318	42,500.00
CO&DS Withheld for Administrative Expenditure Categoricals:	3323	40,383.00
District Discretionary Lottery Funds	3344	667,508.00
Class Size Reduction Operating Funds	3355	74,085,876.00
Florida School Recognition Funds	3361	2,714,209.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	1,290,820.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program Other State:	3378	
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	386,417.00
Other Miscellaneous State Revenues	3399	649,792.00
Total State	3300	338,673,776.00
Local: District School Taxes	3411	121,429,536.00
Tax Redemptions	3421	123,111.00
Payment in Lieu of Taxes	3422	123,111.00
Excess Fees	3423	37.00
Tuition	3424	7,990.00
Rent	3425	
Interest on Investments	3431	889,648.00
Gain on Sale of Investments Net Increase (Decrease) in Fair Value of Investments	3432	(320,101.00)
Gifts, Grants and Bequests	3433 3440	80,843.00
Adult General Education Course Fees	3461	49,605.00
Postsecondary Vocational Course Fees	3462	485,506.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees Financial Aid Fees	3467 3468	43,162.00
Other Student Fees	3469	45,102.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local:	2401	
Bus Fees Transportation Services Rendered for School Activities	3491 3492	1 060 670 00
Sale of Junk	3492	1,060,679.00 86,547.00
Receipt of Federal Indirect Cost Rate	3494	1,639,441.00
Other Miscellaneous Local Sources	3495	8,915,184.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	
•		5,942.00
Collections for Lost, Damaged and Sold Textbooks	3498	
	3498 3499 3400	557,147.00 135,054,277.00

After Capitalization

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued) For the Fiscal Year Ended June 30, 2014

Exhibit K-1 DOE Page 2 Fund 100

200 300 400 500 600 700 Account EXPENDITURES Totals Employee Purchased Energy Materials Capital Number Salaries Benefits Services Services and Supplies Outlay Other Current. 5000 198,120,270.00 60,211,827.00 22,016,522.00 5,421,648.00 410,926.00 3,692,412.00 289,873,605.00 Student Personnel Services 6100 15,105,393.00 4,849,402.00 1,976,918.00 107,700.00 11,414.00 25,288.00 22,076,115.00 6200 347.523.00 630.945.00 1.213.00 2.293.270.00 Instructional Media Services 853,622,00 183.944.00 276.023.00 6300 7,393,552,00 2,405,191.00 253,907.00 47,338,00 4,534.00 27,485.00 10.132.007.00 Instruction and Curriculum Development Services Instructional Staff Training Services 6400 1,163,314.00 300,529.00 209,870.00 589,468.00 1,716.00 65,212.00 2,330,109.00 4,744,825,00 2,624,078.00 17,764.00 Instructional-Related Technology 6500 7.386,667.00 7100 226,311.00 124,531.00 76,245,00 460.00 42,109,00 469,656.00 Board 110,550.00 277.00 24,275.00 896,354.00 7200 552,863.00 202,849.00 5,540.00 General Administration 7300 24,326,329,00 8,376,905.00 1,173,802.00 500,467.00 128,089.00 592,229.00 35,097,821.00 School Administration Facilities Acquisition and Construction 7410 914,741.00 257,421.00 1,250,798.00 6,855.00 1.688.00 45.00 2,431,548.00 Fiscal Services 7500 1,681,773.00 515,686.00 216,788.00 16,347.00 3,103.00 76,945.00 2,510,642.00 Food Services 7600 171,106.00 13,412,00 39.00 184,557.00 7700 3,842,691.00 1,288,183.00 762,918.00 58,417.00 8,830.00 397,841.00 6,358,880.00 Central Services 7800 6,394,863.00 4,537,051.00 1,280,844.00 9,492.00 99,044.00 28,062,010.00 14,878,599.00 862,117.00 Student Transportation Services Operation of Plant 7900 15,342,581.00 6,207,799.00 11,573,793.00 10,196,858.00 827,664.00 29,567.00 67,469.00 44,245,731.00 8100 5,689,728,00 1.956,477.00 3,342,614,00 206,195.00 9,392.00 6,147.00 11,210,553,00 Maintenance of Plant 8200 2,205,839,00 710,317.00 455,490,00 16,055,00 3,493.00 4,657.00 3,395,851.00 Administrative Technology Services Community Services 9100 164,756.00 57,054.00 154,470.00 14,702.00 3,635.00 106,970.00 501,587.00 Capital Outlay: Facilities Acquisition and Construction 7420 129,478.00 129,478.00 Other Capital Outlay 9300 290,005,00 290,005.00 Debt Service: (Function 9200) Redemption of Principal 710 0.00 Interest 720 0.00 Total Expenditures 297.378.293.00 96.844.047.00 44.620.746.00 14.733.909.00 9.393.487.00 1.676.584.00 5.229.380.00 469.876.446.00 Excess (Deficiency) of Revenues Over Expenditures 4,945,152.00

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, 2014

Exhibit K-1 DOE Page 3 Fund 100

For the Fiscal Year Ended June 30, 2014	<u> </u>	Fund 100
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	6,651.00
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,002,216.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	185,000.00
From Enterprise Funds	3690	1,000,000.00
Total Transfers In	3600	2,187,216.00
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)		2,193,867.00
Net Change In Fund Balance		7,139,019.00
Fund Balance, July 1, 2013	2800	47,644,623.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	3,444,488.00
Restricted Fund Balance	2720	6,903,768.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	11,451,799.00
Unassigned Fund Balance	2750	32,983,587.00
Fund Balance, June 30, 2014	2700	54,783,642.00

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, 2014

Exhibit K-1 DOE Page 3 Fund 100

For the Fiscal Year Ended June 30, 2014	<u> </u>	Fund 100
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	6,651.00
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,002,216.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	185,000.00
From Enterprise Funds	3690	1,000,000.00
Total Transfers In	3600	2,187,216.00
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)		2,193,867.00
Net Change In Fund Balance		7,139,019.00
Fund Balance, July 1, 2013	2800	47,644,623.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	3,444,488.00
Restricted Fund Balance	2720	6,903,768.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	11,451,799.00
Unassigned Fund Balance	2750	32,983,587.00
Fund Balance, June 30, 2014	2700	54,783,642.00

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, 2014

Exhibit K-2 DOE Page 5 Fund 410

For the Fiscal Year Ended June 30, 2014		Fund 410
EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	10,486,681.00
Employee Benefits	200	4,080,487.00
Purchased Services	300	644,853.00
Energy Services	400	380,078.00
Materials and Supplies	500	15,860,795.00
Capital Outlay	600	42,705.00
Other	700	742,980.00
Other Capital Outlay (Function 9300)	600	
Total Expenditures		32,238,579.00
Excess (Deficiency) of Revenues Over Expenditures		2,592,444.00
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	(987,938.00)
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(987,938.00)
Total Other Financing Sources (Uses)		(987,938.00)
Net Change in Fund Balance		1,604,506.00
Fund Balance, July 1, 2013	2800	8,323,364.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	1,153,542.00
Restricted Fund Balance	2720	8,774,328.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Fund Balance, June 30, 2014	2700	9,927,870.00

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, 2014

Exhibit K-3 DOE Page 6 **Fund 420**

80.00
91.00
21.00
86.00
31.00
22.00
52.00
18.00
80.00
26.00
7.00
00.00
72.00
0.00
0.00
0.00
92408

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES For the Fiscal Year Ended June 30, 2014	IN FUND BALANC	CE - SPECIAL REVENUE F	UNDS - OTHER FEDERA	L PROGRAMS (Continued)				DOE Page Fund 42
EXPENDITURES	Account	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	Totals
EAFEMBITURES	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	Totals
Current:									
Instruction	5000	12,969,717.00	4,832,401.00	1,720,100.00		1,323,837.00	1,965,866.00	922,098.00	23,734,019.00
Student Personnel Services	6100	2,201,936.00	706,457.00	143,933.00		94,008.00	3,832.00	5,252.00	3,155,418.00
Instructional Media Services	6200	14,387.00	6,310.00				160.00		20,857.00
Instruction and Curriculum Development Services	6300	2,752,713.00	723,040.00	239,616.00		75,464.00	51,037.00	37,769.00	3,879,639.00
Instructional Staff Training Services	6400	2,753,753.00	638,964.00	1,251,017.00		62,095.00	309.00	63,243.00	4,769,381.00
Instructional-Related Technology	6500	105,989.00	30,785.00	580.00		41.00	2,012.00		139,407.00
Board	7100								0.00
General Administration	7200							1,425,070.00	1,425,070.00
School Administration	7300	50,350.00	15,126.00	436.00					65,912.00
Facilities Acquisition and Construction	7410						0.00		0.00
Fiscal Services	7500	38,045.00	12,396.00			1,754.00	546.00		52,741.00
Food Services	7600			45,000.00			1,350.00		46,350.00
Central Services	7700	87,419.00	19,463.00					11,790.00	118,672.00
Student Transportation Services	7800	69,719.00	19,793.00	242,676.00				2,093.00	334,281.00
Operation of Plant	7900			17,286.00	69,143.00	4,850.00			91,279.00
Maintenance of Plant	8100			131,475.00			0.00		131,475.00
Administrative Technology Services	8200	159,411.00	46,522.00	149.00					206,082.00
Community Services	9100	13,269.00	3,974.00	8,153.00		98.00		5,936.00	31,430.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						37,194.00		37,194.00
Other Capital Outlay	9300						1,346,496.00		1,346,496.00
Total Expenditures		21,216,708.00	7,055,231.00	3,800,421.00	69,143.00	1,562,147.00	3,408,802.00	2,473,251.00	39,585,703.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								

Excess (Dericiency) of Revenues over Experiantures		
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 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, 2013	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	
Fund Balance, June 30, 2014	2700	0.00

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

For the Fiscal Year Ended June 30, 2014

Exhibit K-4 DOE Page 8

For the Fiscal Year Ended June 30, 2014					DOE Page 8
REVENUES	Account Number	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	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
Federal Through State:					
Vocational Education Acts	3201				0.00
Race to the Top	3214			4,939,701.00	4,939,701.00
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act, Title I	3240	373233.00			373,233.00
Adult General Education	3251				0.00
Other Food Services	3269				0.00
Miscellaneous Federal Through State	3299			186955.00	186,955.00
Total Federal Through State	3200	373,233.00	0.00	5,126,656.00	5,499,889.00
State:					
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	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
Total Revenues	3000	373,233.00	0.00	5,126,656.00	5,499,889.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITUR For the Fiscal Year Ended June 30, 2014	ES AND CHANGES IN F	UND BALANCE - SPECIAL	L REVENUE FUNDS - TA	RGETED ARRA STIMUI	LUS FUNDS (Continued)			*After Capitalization*	Exhibit K-4 DOE Page 9 Fund 432
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000	138,106.00	30,773.00	750.00		5,403.00	123,825.00		298,857.00
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	6,402.00	534.00	14,421.00			1,000.00	8,706.00	31,063.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							9,220.00	9,220.00
School Administration	7300	4,400.00	958.00						5,358.00
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			47.00					47.00
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						28,688.00		28,688.00
Total Expenditures		148,908.00	32,265.00	15,218.00	0.00	5,403.00	153,513.00	17,926.00	373,233.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES 3720 Loans 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 930 950 Interfund 960 To Permanent Funds 970 To Internal Service Funds 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, 2013 2800 Adjustments to Fund Balance 2891 Ending Fund Balance: Nonspendable Fund Balance 2710 Restricted Fund Balance 2720 Committed Fund Balance 2730 2740 Assigned Fund Balance Unassigned Fund Balance 2750 Fund Balance, June 30, 2014 2700 0.00

Exhibit K-4 DOE Page 10 Fund 433 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, 2014 200 Employee Benefits 400 Energy Services 500 Materials and Supplies EXPENDITURES Services Current: Instruction 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 Facilities Acquisition and Construction 7420 0.00 0.00 0.00 0.00

Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		0.00
Excess (Deficiency) of Revenues over Expenditures		
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 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, 2013	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	
Fund Balance, June 30, 2014	2700	0.00

Exhibit K-4 DOE Page 11 Fund 434

0.00 0.00 262,922.00

2,636,934.00 772,873.00 0.00

205,151.00 222,874.00 0.00 0.00 12,813.00 0.00 0.00 0.00 0.00 0.00

26,921.00 5,126,656.00

45,661.00

10,897.00

205,151.00

For the Fiscal Year Ended June 30, 2014	Account	100	200	300	400	500	600	700
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
Current:								
Instruction	5000	804,809.00	129,649.00			5,921.00	128.00	45,6
Student Personnel Services	6100							
Instructional Media Services	6200							
Instruction and Curriculum Development Services	6300	197,604.00	47,303.00	18,015.00				
Instructional Staff Training Services	6400	2,056,451.00	318,019.00	251,567.00				10,8
Instructional-Related Technology	6500	491,634.00	145,737.00	135,502.00				
Board	7100							
General Administration	7200							205,1
School Administration	7300	171,967.00	46,738.00	4,169.00				
Facilities Acquisition and Construction	7410							
Fiscal Services	7500							
Food Services	7600							
Central Services	7700			12,813.00				
Student Transportation Services	7800							
Operation of Plant	7900							
Maintenance of Plant	8100							
Administrative Technology Services	8200							
Community Services	9100							
Capital Outlay:	7100							
Facilities Acquisition and Construction	7420							
Other Capital Outlay	9300						26,921.00	
	9300	3,722,465.00	687,446.00	422,066.00	0.00	5,921.00	27,049.00	261,7
Total Expenditures		3,/22,403.00	087,440.00	422,000.00	0.00	3,921.00	27,049.00	201,7
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES					amamaman X			
Loans	3720							
Sale of Capital Assets	3730							
Loss Recoveries	3740							
Transfers In:	3740							
From General Fund	3610							
From Debt Service Funds	3620							
From Capital Projects Funds	3620							
From Capital Projects Funds Interfund	3650							
From Permanent Funds	3660							
From Permanent Funds From Internal Service Funds	3670							
From Enterprise Funds From Enterprise Funds	3690							
•	3690	0.00						
Total Transfers In	3600	0.00						
Transfers Out: (Function 9700)	040							
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						
D. J. D. J I. J. 2012	2000							

2800

2891

2710

2720

2730

2740

2750

2700

0.00

Fund Balance, July 1, 2013

Adjustments to Fund Balance

Restricted Fund Balance

Committed Fund Balance

Assigned Fund Balance

Unassigned Fund Balance

Fund Balance, June 30, 2014

Ending Fund Balance: Nonspendable Fund Balance

DISTRICT SCHOOL BOARD OF PASCO COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS TO SECOND FOR THE PARTY OF THE P

Exhibit K-5 DOE Page 12 Fund 490

For the Fiscal Year Ended June 30, 2014		
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

Total Revenues	3000	0.00							
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
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
OFFICE PRIVATE CONTROL CONTROL									

Excess (Deliciency) of Revenues over Expenditures		
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, 2013	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	
Fund Balance, June 30, 2014	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, 2014 Exhibit K-6 DOE Page 13

Service Prof. Pr	For the Fiscal Year Ended June 30, 2014				T =				T	DOE Page 13
Marchene Field Marc			SBE/COBI Bonds	Special Act Bonds	Section 1011.14/1011.15, F.S. Loans	Motor Vehicle Revenue Bonds	District Bonds	Other Debt Service	ARRA Economic Stimulus Debt Service	Totals
Section 1965		Number								
Modelmen Favor Direct Services (1997) Services	REVENUES									
Modelmen Favor Direct Services (1997) Services										
The Content of Conte		3199								0.00
Co. 20 No. 10 April 1997 Co. 20 No. 1997 C		3299								0.00
SECURE Comman 10-200 10-		2222	2.269.615.00							2,368,615.00
Exist Consequence 150										2,368,613.00
Dec. Machines out Notices 100			103.00	223 250 00						223,250.00
Table Notes 100 2,000 200				223,230.00						0.00
			2,368,718.00	223,250.00	0.00	0.00	0.00	0.00	0.00	2,591,968.00
Control 1980 Text	Local:									
Section Sect										0.00
The Notice of Teach										0.00
Special reliance of Taxon										0.00
December 1998 199										0.00
Date of the Allerson 1,000	Excess Fees									0.00
Section Proceedings Section								817,196.00		817,196.00
District of the Mindelines Load Suscess 345										0.00
Document 1-10								(1,159,459.00)		(1,159,459.00)
Import for										0.00
Educida Order Van Cisponitures 1967 100 0.0										0.00
Treat Decisiones										0.00
Exercise September Septe			0.00	0.00	0.00	0.00	0.00	(342,263.00)	0.00	(342,263.00)
Property										2,249,705.00
December Property										
Deciment of Proceing 770 7,700,000 9,000,000 2,213,2										
Decest 170 788-710 158-510	Debt Service (Function 9200) Redemption of Principal	710	1.700.000.00	95,000,00				22.812.001.00		24,607,001.00
December 170 173,500 34,500 1,000 0,00 0,00 49,644,670 0,00 0,00 0,00 0,00 49,644,670 0,00										25,426,070.00
Microstromes 790	Dues and Fees									2,250,142.00
Excest Place	Miscellaneous	790								0.00
Second Columb State (1986) Second State										52,283,213.00
Accord Books Boo	Excess (Deficiency) of Revenues Over Expenditures									(50,033,508.00)
Marticle	OTHER FINANCING SOURCES (USES)	Account								Totalo
Business of Books	and CHANGES IN FUND BALANCE	Number								Totals
Discoust or Sake of Book Flucksine 9799 891		3710								0.00
Proceeds of Less-Purchase Agreements 3750								3,956,622.00		3,956,622.00
December										0.00
Discours on Case-Purchase Agreements (Function 9299) 893								151,696,458.00		151,696,458.00
Discosed September 3750										0.00
Proceeds of Forward Supply Couract Premium Refunding Bonds 375 1,724,00000										0.00
Face Value of Refunding Bonds										0.00
Pennismon Refunding Books 3792 272,63700			1.724.000.00							1,724,000.00
Discourt on Refunding Boals (Function 9299) 892										272,637.00
Refunding Lease-Purchase Agreements 3755		892						(186,756.00)		(186,756.00)
Permission Refunding Lease-Purchase Agentemes 3794			(1,069,419.00)					(149,117,294.00)		(150,186,713.00)
Discourt on Refunding Lease-Purchase Agents (Function 9299) 762										0.00
Promapter to Refunded Lease-Purchase Escrow Agent (Function 9299) 762 70 anglers th:										0.00
From Capital Projects Funds 3610 367,815,19.00 36, 36,781,519.00 36, 36,781,										0.00
From General Fund		/62								0.00
From Capital Projects Funds		3610								0.00
Interfund	From Capital Projects Funds							39,781,519.00		39,781,519.00
From Enternal Funds				-						0.00
From Internal Service Punds 3670 From Internal Service Punds 3690 From Enterprise Funds 3690 Total Transfers In 3600 Total Transfers On: (Function 9700) To General Fund 910 To Capital Projects Funds 930 To Special Revenue Funds 940 Interfund 950 To Permanent Funds 950 To Permanent Funds 960 To Internal Service Funds 970 To Internal Se								8,195,953.00		8,195,953.00
From Enterprise Funds										0.00
Total Transfers In										0.00
Franks 1910			0.00	0.00	200	0.00	0.00	49.099.490.00	p.00	0.00 47,977,472.00
To Capital Projects Funds		2000	0.00	0.00	0.00	0.00	0.00	4/,9//,4/2.00	0.00	47,977,472.00
To Capital Projects Funds		910							<u> </u>	0.00
Interfund		930								0.00
To Permanent Funds 960 970 970 970 970 970 970 970 970 970 97		940								0.00
To Internal Service Funds								(8,195,953.00)		(8,195,953.00)
To Enterprise Funds 990										0.00
Total Transfers Out										0.00
Total Other Financing Sources (Uses) 927,218.00 0.00 0.00 0.00 0.00 0.00 46,130,549.00 0.00 47,			0.00	0.00	0.00	0.00	0.00	(0.105.052.00)	0.00	(8,195,953.00)
Net Change in Fund Balances 839,410.00 1,030.00 0.00 0.00 (3,816,181.00) 0.00 (2, 280.0 399,698.00 31,186.00 16,570,924.00 17; Adjustments to Fund Balances 2891 2891 4 5 6 5 6 6 6 7 6 7 7 7 7 7 7 7 8 7 8 7 8 7 8 7 8 7 8 7 8		9700								47,057,767.00
Fund Balance, July 1, 2013 2800 399,698.00 31.186.00 16.570,924.00 17. Adjustments to Fund Balances 2891										(2,975,741.00)
Adjustments to Fund Balances 2891		2800			0.00	0.00	0.00		0.00	17,001,808.00
			2,7,0,0,00	2-,3.00				.,,		0.00
Ending Fund Balance:										
Norspendable Fund Balance 2710										0.00
Restricted Fund Balance 2720 1,239,108,00 32,216,00 112,754,743,00 114;	Pactricted Fund Rolonce		1,239,108.00	32,216.00				12,754,743.00		14,026,067.00
Committed Fund Balance 2730	Restricted Fund Balance									0.00
Assigned Fund Balance 2740	Committed Fund Balance									
	Committed Fund Balance Assigned Fund Balance	2740								0.00
Fund Balance, June 30, 2014 2700 1,239,108.00 32,216.00 0.00 0.00 0.00 12,754,743.00 0.00 14	Committed Fund Balance Assigned Fund Balance Unassigned Fund Balance	2740 2750								

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, 2014

Nonvoted Cap. Capital Outlay Bond Issue tion 1011.14 / 1011.15, Public Education Capital Outlay and Voted Capital Other Capital Account District Improvement Section ARRA Economic Stimulus REVENUES Totals Number (COBI) Special Act Bonds F.S., Loans Capital Outlay (PECO) Bonds Debt Service Program 1011.71(2), F.S. Improvement Projects Capital Projects 310 320 330 340 350 360 370 380 390 399 Federal: Miscellaneous Federal Direct 3199 0.00 Miscellaneous Federal Through State 3299 0.00 CO&DS Distributed 283,190.00 283,190.00 Interest on Undistributed CO&DS 3325 12,901.00 12,901.00 Racing Commission Funds 3341 0.00 Public Education Capital Outlay (PECO) 3391 0.00 Classrooms First Program 3392 0.00 District Effort Recognition Program 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 1,002,216.00 1,002,216.00 Other Miscellaneous State Revenues 3399 0.00 Total State Sources 3300 0.00 0.00 0.00 1,002,216.00 0.00 296,091.00 0.00 0.00 0.00 0.00 1,298,307.00 Local: 3413 31,100,835.00 District Local Capital Improvement Tax 31,100,835.00 3418 28,784,359.00 28,784,359.00 County Local Sales Tax 3419 School District Local Sales Tax 0.00 Tax Redemptions 3421 30,351.00 30,351.00 Payment in Lieu of Taxes 3422 0.00 Excess Fees 3423 0.00 3431 13,094.00 47,538.00 128,121.00 775,459.0 964,212.00 Interest on Investments Gain on Sale of Investments 3432 0.00 Net Increase (Decrease) in Fair Value of Investments 3433 (12,519.00 57,980.00 (123,374.00 (533,571.00 (611,484.00) 3440 Gifts, Grants and Bequests 0.00 Other Miscellaneous Local Sources 3495 2,000.00 2,000.00 3496 8,711,117.00 8,711,117.00 Impact Fees Total Local Sources 3400 575.00 0.00 0.00 0.00 0.00 105,518.00 31,135,933.00 0.00 37,739,364.00 0.00 68,981,390.00 Total Revenues 3000 575.00 0.00 0.00 1,002,216.00 0.00 401,609.00 31,135,933.00 0.00 37,739,364.00 0.00 70,279,697.00 EXPENDITURES Capital Outlay (Function 7400) Library Books 610 0.00 Audiovisual Materials 620 0.00 Buildings and Fixed Equipment 630 16,330,537.00 398,783.00 354,805.00 5,294,708.00 3.453.300.00 9.501.596.00 640 Furniture, Fixtures and Equipment Motor Vehicles (Including Buses) 650 1,386,920.00 1,386,920.00 Land 660 2,265,725.00 2,265,725.00 Improvements Other Than Buildings 670 36,073.00 1,680,740.00 471,972.00 2,188,785.00 Remodeling and Renovations 680 1,549,287.00 369,572.00 4,862,132.00 1,534,146.00 8,315,137.00 690 3,837,087,00 4.635.113.00 Computer Software 798,026,00 Debt Service (Function 9200) Redemption of Principal 710 0.00 Interest 720 0.00 Dues and Fees 730 1,507.00 1,507.00 Miscellaneous 790 0.00 Total Expenditures 1,948,070.00 0.00 0.00 0.00 0.00 761,957.00 12,269,450.00 0.00 29,645,843.00 0.00 44,625,320.00 Excess (Deficiency) of Revenues Over Expenditures (1.947.495.00) 0.00 0.00 1.002.216.00 0.00 (360,348,00) 18,866,483,00 0.00 8.093.521.00 0.00 25,654,377,00

Exhibit K-7

DOE Page 14

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, 2014

DOE Page 15 Nonvoted Cap. OTHER FINANCING SOURCES (USES) Capital Outlay Bond Issue tion 1011.14 / 1011.15, Public Education Capital Outlay and Voted Capital Other Capital Account District Improvement Section ARRA Economic Stimulus Totals and CHANGES IN FUND BALANCE Number (COBI) Special Act Bonds F.S., Loans Capital Outlay (PECO) Bonds Debt Service Program 1011.71(2), F.S. Improvement Projects Capital Projects 310 320 330 340 350 360 370 380 390 399 Issuance of Bonds 3710 96,715,000.00 96,715,000.00 12,503,356.00 Premium on Sale of Bonds 3791 12,503,356.00 Discount on Sale of Bonds (Function 9299) 891 0.00 3750 0.00 Proceeds of Lease-Purchase Agreements 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 3740 0.00 Loss Recoveries Proceeds of Forward Supply Contract 3760 0.00 3770 Proceeds from Special Facility Construction Account 0.00 Transfers In: From General Fund 3610 0.00 From Debt Service Funds 3620 0.00 From Special Revenue Funds 3640 987,938.00 987,938.00 3650 Interfund 0.00 From Permanent Funds 3660 0.00 3670 0.00 From Internal Service Funds 3690 0.00 From Enterprise Funds Total Transfers In 3600 0.00 0.00 987,938.00 987,938.00 Transfers Out: (Function 9700) To General Fund 910 (1,002,216.00 (1,002,216.00) To Debt Service Funds 920 (21,674,788.00 (18,106,731.0 (39,781,519.00) 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) 990 To Enterprise Funds 0.00 Total Transfers Out 9700 0.00 0.00 0.00 (1,002,216.00) 0.00 0.00 (21,874,788.00) 0.00 (18,106,731.00) 0.00 (40,983,735.00) Total Other Financing Sources (Uses) 0.00 0.00 0.00 (1,002,216.00) 0.00 0.00 (20,886,850.00) 0.00 91,111,625.00 0.00 69,222,559.00 (1,947,495.00) 0.00 0.00 0.00 0.00 0.00 (360,348.00) (2.020, 367, 00) 0.00 99,205,146.00 94,876,936,00 Net Change in Fund Balances Fund Balance, July 1, 2013 2800 1,947,495.00 13,175,654.00 19,380,182.00 112,498,302.00 147,001,633.00 2891 Adjustments to Fund Balances 0.00 Ending Fund Balance: 2710 Nonspendable Fund Balance 0.00 2720 12,815,306.00 17.359.815.00 211,703,448.00 241,878,569.00 Restricted Fund Balance Committed Fund Balance 2730 0.00 Assigned Fund Balance 2740 0.00 Unassigned Fund Balance 2750 0.00 Fund Balance, June 30, 2014 2700 0.00 0.00 0.00 0.00 0.00 12,815,306.00 17,359,815.00 0.00 211,703,448.00 0.00 241,878,569.00

Exhibit K-7

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

For the Fiscal Year Ended June 30, 2014

To Special Revenue Funds

To Internal Service Funds

Net Change in Fund Balance

Fund Balance, July 1, 2013

Adjustments to Fund Balance Ending Fund Balance:

Committed Fund Balance

Assigned Fund Balance Unassigned Fund Balance

Nonspendable Fund Balance Restricted Fund Balance

Fund Balance, June 30, 2014

Total Other Financing Sources (Uses)

To Enterprise Funds

Total Transfers Out

For the Fiscal Year Ended June 30, 2014		
REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues	3000	0.00
	Account	100
EXPENDITURES	Number	Salaries
Current: Instruction	5000	
Student Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instructional-Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Student Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Debt Service: (Function 9200)		
Redemption of Principal	710	
Interest	720	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
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)	0.17	
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	

940

970

990

9700

2800 2891

2710

2720 2730

2740

2750

2700

0.00

0.00

0.00

0.00

Exhibit k	3-2
DOE Page	16
E 1 0	000

	700	600	500	400	300	200
Totals		Capital	Materials	Energy	Purchased	Employee
	Other	Outlay	and Supplies	Services	Services	Benefits
0.0						
0.0						
0.0						
0.0	+					
0.0						
0.0						
0.0						
0.0						
0.0						
0.0						
0.0						
0.0						
0.0						
0.0						
0.0						
0.0						
0.0						
0.0						

0.0						
0.0						
0.0	0.00	0.00	0.00	0.00	0.00	0.00
0.0						

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, 2014

Self-Insurance -Self-Insurance -Self-Insurance -Self-Insurance -Other Enterprise Programs Other Enterprise Programs Account ARRA - Consortium OPERATING REVENUES Totals Consortium Consortium Consortium Consortium Number 911 912 913 914 915 922 3481 9.360.814.00 9.360.814.00 Charges for Services Charges for Sales 3482 0.00 Premium Revenue 3484 0.00 Other Operating Revenues 3489 389.00 0.00 0.00 0.00 0.00 9,361,203,00 0.00 9,361,203,00 Total Operating Revenues 0.00 OPERATING EXPENSES (Function 9900) Salaries 100 5,246,759.00 5,246,759.00 Employee Benefits 200 2 043 566 00 2,043,566.00 300 495,059.00 495,059.00 Purchased Services 400 380 078 00 Energy Services 380,078,00 Materials and Supplies 500 366,138.00 600 120,118.00 120,118.00 Capital Outlay Other 700 463,669.00 463,669.00 780 37,504.00 Depreciation and Amortization Expense 37 504 00 Total Operating Expenses 0.00 0.00 0.00 9,152,891.00 9,152,891.00 0.00 0.00 0.00 208,312.00 0.00 208,312.00 Operating Income (Loss) 0.00 0.00 NONOPERATING REVENUES (EXPENSES) Interest on Investments 3431 121.00 121.00 Gain on Sale of Investments 3432 0.00 3433 0.00 Net Increase (Decrease) in Fair Value of Investments 3440 Gifts, Grants and Bequests 0.00 3495 0.00 Other Miscellaneous Local Sources 3740 Loss Recoveries 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 (2.968.00) (2.968.00 Total Nonoperating Revenues (Expenses) 0.00 0.00 0.00 0.00 0.00 (2,847.00) 0.00 (2,847.00) Net Income (Loss) Before Operating Transfers 0.00 0.00 0.00 0.00 0.00 205.465.00 0.00 205.465.00 TRANSFERS and CHANGES IN NET POSITION Transfers In: 3610 From General Fund 0.00 From Debt Service Funds 3620 0.00 From Capital Projects Funds 3630 0.00 3640 0.00 From Special Revenue Funds Interfund 3650 0.00 From Permanent Funds 3660 0.00 3670 From Internal Service Funds 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 (1,000,000.00 (1,000,000.00) 920 0.00 To Debt Service Funds 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 (1,000,000.00) 0.00 (1,000,000.00) Change in Net Position 0.00 0.00 0.00 0.00 0.00 (794,535,00 0.00 (794,535,00) Net Position, July 1, 2013 2880 3,180,241.00 3,180,241.00 Adjustments to Net Position 2896 0.00 Net Position, June 30, 2014 2780 2,385,706.00 2,385,706.00

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DISTRICT SCHOOL BOARD OF PASCO COUNTY

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

950

960

990

9700

2880

2896

2780

0.00

(1,030,283.00)

13,110,166,00

12,079,883.00

0.00

0.00

0.00

0.00

(185,000,00

1,386,906.00

23,458,178,00

24,845,084.00

0.00

63,457.00

67,408.00

130,865.00

0.00

0.00

0.00

407,784.00

2 382 839 00

2,790,623.00

0.00

(64,414.00)

1,310,541.00

1,246,126.00

Health Ins Plans & Self Ins

Flexible Benefit Plan

For the Fiscal Year Ended June 30, 2014

Interfund

To Permanent Funds

To Enterprise Funds Total Transfers Out

Change in Net Position

Net Position, July 1, 2013

Adjustments to Net Position

Net Position, June 30, 2014

OPERATING REVENUES Totals 7921,7922 & 7923 Number 713 714 791 711 712 794 Charges for Services 3481 13,228,606.00 13,228,606.00 3482 Charges for Sales 0.00 Premium Revenue 3484 65,924,825.00 549,048.00 11,197,799.00 336,641.00 78,008,313.00 Other Operating Revenues 3489 11,238,00 73,442.00 492,231.00 **Total Operating Revenues** 65.926.764.00 549,048.00 11.603.411.00 336,641.00 0.00 13.239.844.00 73.442.00 91.729.150.00 OPERATING EXPENSES (Function 9900) Salaries 100 128.848.00 408.417.00 86.027.00 249.004.00 872,296.00 200 313,401.00 Employee Benefits 43,203.00 549 048 00 2 132,330,00 Purchased Services 300 15 331 526 00 5 523 672 00 37,400.00 113,570.00 23.687.546.00 400 10,363,054.00 10,363,054.00 Energy Services 500 19,842.00 Materials and Supplies 5 044 00 1 734 00 230.00 4 693 00 31,543,00 Capital Outlay 600 2,043.00 700 51,559,864,00 4,174,300,00 106,275.00 150.00 55,840,589,00 Other Depreciation and Amortization Expense 780 1,717.00 549,048.00 10,242,827.00 273,253,00 12,831,932.00 Total Operating Expenses 67 080 000 00 0.00 135 129 00 91 112 189 00 616,961.00 Operating Income (Loss) 1,360,584.00 63,388.00 407,912.00 (61,687.00) NONOPERATING REVENUES (EXPENSES) 3431 116,030.00 105,837.00 839.00 15,334.00 7,466.00 245,506.00 Interest on Investments Gain on Sale of Investments 3432 0.00 3433 Net Increase (Decrease) in Fair Value of Investments (103,419.00 (108,034.00 (770.00 (15,462.00 (7,591.00 (235,276.00) 3440 110,342.00 Gifts, Grants and Bequests 110.342.0 3495 Other Miscellaneous Local Sources 0.00 3740 13,519.00 13,519.00 Loss Recoveries 3780 Gain on Disposition of Assets 0.00 Interest (Function 9900) 720 0.00 Miscellaneous (Function 9900) 790 0.00 Loss on Disposition of Assets (Function 9900) 810 (2,602,00 (2,602.00) Total Nonoperating Revenues (Expenses) 122,953,00 0.00 11.322.00 69.00 0.00 (128.00)(2,727.00) 131.489.00 Income (Loss) Before Operating Transfers (1,030,283,00) 0.00 1,371,906.00 63,457.00 0.00 407,784.00 (64,414.00) 748,450.00 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 200,000,00 200,000.00 From Special Revenue Funds 3640 0.00 3650 Interfund 0.00 From Permanent Funds 3660 0.00 3690 From Enterprise Funds 0.00 200,000.00 3600 0.00 0.00 0.00 0.00 0.00 0.00 200 000 00 Total Transfers In Transfers Out: (Function 9700) 910 (185,000.00 (185,000,00) To General Fund To Debt Service Funds 920 0.00 930 0.00 To Capital Projects Funds To Special Revenue Funds 940 0.00

Prop, Cas, Liab & WC

Employee Asst. Program

District Print

Energy Mgt. Programs

Exclusive Agreements

Exhibit K-10 DOE Page 18

0.00

0.00

0.00

0.00

(185,000,00)

40,329,132,00

41.092.581.00

763,450.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS

June 30, 2014

Balance Balance Account ASSETS Additions Deductions July 1, 2013 June 30, 2014 Number Cash 1110 7,163,373.00 13,373,029.00 12,528,305.00 8,008,097.00 1160 0.00 Investments Accounts Receivable, Net 1130 5,331.00 10,718.00 8,848.00 7,201.00 0.00 Interest Receivable on Investments 1170 Due From Other Funds: **Budgetary Funds** 1141 0.00 Inventory 1150 33,791.00 12,898.00 37,097.00 9,592.00 Due From Other Agencies 1220 0.00 **Total Assets** 7,202,495.00 13,396,645.00 12,574,250.00 8,024,890.00 LIABILITIES Accrued Salaries and Benefits 2110 0.00 0.00 Payroll Deductions and Withholdings 2170 2120 387,198.00 4,394,876.00 3,995,666.00 786,408.00 Accounts Payable Cash Overdraft 2125 0.00 Due to Budgetary Funds 399,767.00 3,851,225.00 3,823,317.00 427,675.00 2161 6,415,530.00 Internal Accounts Payable 2290 14,860,410.00 14,465,133.00 6,810,807.00 7,202,495.00 8,024,890.00 **Total Liabilities** 23,106,511.00 22,284,116.00

Exhibit K-11 DOE Page 19

Fund 891

June 30, 2014								Fund 601
	Account Number	Governmental Activities Total Balance June 30, 2014 [1]	Business-Type Activities Total Balance June 30, 2014 [1]	Total	Governmental Activities - Debt Principal Payments 2013- 14	Governmental Activities - Principal Due Within One Year 2014-15	Governmental Activities - Debt Interest Payments 2013-14	Governmental Activities - Interest Due Within One Year 2014-15
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	13,039,000.00		13,039,000.00	1,700,001.00	1,617,000.00	708,781.00	756,156.00
District Bonds Payable	2322	15,527,564.00		15,527,564.00	95,000.00	95,000.00	126,875.00	123,550.00
Special Act Bonds Payable	2323			0.00	12,855,000.00	21,550,000.00	2,140,898.00	2,525,934.00
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326	110,240,000.00		110,240,000.00				
Total Bonds Payable	2320	138,806,564.00	0.00	138,806,564.00	14,650,001.00	23,262,000.00	2,976,554.00	3,405,640.00
Liability for Compensated Absences	2330	34,686,030.00	449,582.00	35,135,612.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	323,219,705.00		323,219,705.00	9,927,001.00	6,087,001.00	14,314,516.00	7,230,458.00
Qualified Zone Academy Bonds (QZAB) Payable	2342	5,916,617.00		5,916,617.00				
Qualified School Construction Bonds (QSCB) Payable	2343	11,000,000.00		11,000,000.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	340,136,322.00	0.00	340,136,322.00	9,927,001.00	6,087,001.00	14,314,516.00	7,230,458.00
Estimated Liability for Long-Term Claims	2350	7,487,313.00		7,487,313.00				
Other Post-Employment Benefits Liability	2360	47,066,244.00	797,404.00	47,863,648.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390	<u> </u>		0.00				
Total Long-Term Liabilities		568,182,473.00	1,246,986.00	569,429,459.00	24,577,002.00	29,349,001.00	17,291,070.00	10,636,098.00

^[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2014, including discounts and premiums.

DISTRICT SCHOOL BOARD OF PASCO COUNTY SCHEDULE OF CATEGORICAL PROGRAMS

REPORT OF EXPENDITURES AND AVAILABLE FUNDS

Exhibit K-13

DOE Page 21

For the Fiscal Year Ended June 30, 2014

Tof the Fiscal Teal Ended Julie 30, 2014							DOE Fage 21
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues [1]	Expenditures	Flexibility [2]	Unexpended
(Revenue Number) [Footnote]	Number	June 30, 2013	To DOE	2013-14	2013-14	2013-14	June 30, 2014
Class Size Reduction Operating Funds (3355)	94740	0.00		74,085,876.00	74,085,876.00		0.00
Class Size Reduction Capital Outlay (3396)	91050						
Excellent Teaching Program (3363)	90570						
Florida School Recognition Funds (3361)	92040	87,770.00		2,714,209.00	2,693,235.00		108,744.00
Instructional Materials (FEFP Earmark) [3]	90880	1,434,431.00		5,077,385.00	1,786,995.00		4,724,821.00
Library Media (FEFP Earmark) [3]	90881	91,230.00		296,183.00	99,441.00		287,972.00
Preschool Projects (3372)	97950						
Public School Technology	90320						
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	0.00		3,113,511.00	2,972,511.00		141,000.00
Safe Schools (FEFP Earmark) [5]	90803	0.00		1,393,988.00	1,393,988.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						
Student Transportation (FEFP Earmark)	90830	0.00		15,077,646.00	15,077,646.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	0.00		17,875,626.00	16,246,942.00		1,628,684.00
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	0.00		1,121,652.00	1,121,652.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	0.00		1,243,186.00	1,243,186.00		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	57,803.00		47,634.00	92,890.00		12,547.00

^[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, based on the state reading assessment, should be included in expenditures.

^[5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

For the Fiscal Year Ended June 30, 2014

1 of the 1 isear 1 car Ended June 50, 2011						DOD 1 age 22
	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	66,164.00				66,164.00
Bottled Gas	421	56,487.00				56,487.00
Electricity	430	10,072,839.00	380,078.00	69,143.00		10,522,060.00
Heating Oil	440	1,368.00				1,368.00
Total		10,196,858.00	380,078.00	69,143.00	0.00	10,646,079.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	386,501.00				386,501.00
Diesel Fuel	460	4,150,550.00				4,150,550.00
Oil and Grease	540	50,709.00		_		50,709.00
Total		4,587,760.00		0.00	0.00	4,587,760.00
				T		

				Special Revenue Federal		
			Special Revenue Other	Economic Stimulus		
	Sub-	General Fund	Federal Programs	Programs	Capital Projects Funds	
	Object	100	420	430	3XX	Total
EXPENDITURES FOR SCHOOL BUSES						
AND SCHOOL BUS REPLACEMENTS:						
Buses	651				987,079.00	987,079.00
EXPENDITURES FOR CAPITALIZED AV MATERIALS:						
Audiovisual Materials	621					0.00

	Sub-	General Fund	Special Revenue Food Services	Special Revenue Other Federal Programs	Special Revenue Federal Economic Stimulus Programs	
	Object	100	410	420	430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Sub- Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT	Soject	.10
Supplies	510	329,388.00
Food	570	12,347,175.00
Commodities	580	2,427,138.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-14 DOE Page 23

1,970,887.00

Special Revenue Federal

For the Fiscal Year Ended June 30, 2014

Textbooks (Function 5000)

	Sub- Object	General Fund 100	Special Revenue Other Federal Programs 420	Economic Stimulus Programs 430	Total
Teacher Salaries					
Basic Programs 101, 102 and 103 (Function 5100)	120	145,813,103.00	3,900,576.00	942,915.00	150,656,594.00
Basic Programs 101, 102 and 103 (Function 5100)	140	568,595.00			568,595.00
Basic Programs 101, 102 and 103 (Function 5100)	750	3,012,958.00	54,359.00		3,067,317.00
Total Basic Program Salaries		149,394,656.00	3,954,935.00	942,915.00	154,292,506.00
Other Programs 130 (ESOL) (Function 5100)	120	4,506,319.00	120,636.00		4,626,955.00
Other Programs 130 (ESOL) (Function 5100)	140	17,585.00			17,585.00
Other Programs 130 (ESOL) (Function 5100)	750		1,681.00		1,681.00
Total Other Program Salaries		4,523,904.00	122,317.00	0.00	4,646,221.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	31,895,723.00	279,978.00		32,175,701.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750		206,643.00		206,643.00
Total ESE Program Salaries		31,895,723.00	486,621.00	0.00	32,382,344.00
Career Program 300 (Function 5300)	120	6,687,841.00			6,687,841.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	140.00	2,961.00	43,661.00	46,762.00
Total Career Program Salaries		6,687,981.00	2,961.00	43,661.00	6,734,603.00
TOTAL		192,502,264.00	4,566,834.00	986,576.00	198,055,674.00
Textbooks (used for classroom instruction)	Sub- Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total

1,756,417.00

214,402.00

68.00

520

Exhibit K-14 DOE Page 24

For the Fiscal Year Ended June 30, 2014

For the Fiscar Tear Ended Julie 50, 2014								DOE rage 24
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)	Object Number	Amount		
Expenditures:				
General Fund	390	15,915,363.00		
Food Service Special Revenue Fund	390			
Other Federal Programs Special Revenue Fund	390			
Federal Economic Stimulus Special Revenue Funds	390	12,813.00		
Total Charter School Distributions		15,928,176.00		

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, 2013	Earnings 2013-14	Expenditures 2013-14	Unexpended June 30, 2014
Earnings, Expenditures and Carryforward Amounts:	0.00	633,391.00	633,391.00	0.00

Expenditure Program or Activity:	
Exceptional Student Education	218,491.00
School Nurses and Health Care Services	414,900.00
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	633,391.00

DOE Page 25

For the Fiscal Year Ended June 30, 2014									nental Schedule - Fund 100
VOLUNTARY PREKINDERGARTEN PROGRAM [1]		100	200	300	400	500	600	700	
GENERAL FUND EXPENDITURES A	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:						•			
Prekindergarten	5500	836,119.00	281,896.00	12,884.00		1,499.00			1,132,398.00
Student Personnel Services	6100	20,341.00	6,056.00						26,397.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	79,634.00	24,322.00						103,956.00
Instructional Staff Training Services	6400	1,050.00	153.00						1,203.00
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	7,202.00	2,918.00						10,120.00
Food Services	7600								0.00
Central Services	7700	24,932.00	5,796.00						30,728.00
Student Transportation Services	7800								0.00
Operation of Plant	7900	379.00	59.00	7,388.00	29,553.00				37,379.00
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		969,657.00	321,200.00	20,272.00	29,553.00	1,499.00	0.00	0.00	1,342,181.00

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