

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2012

Exhibit K-1
DOE Page 1
Fund 100

	Account Number	
REVENUES		
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	486,603.00
Miscellaneous Federal Direct	3199	25.00
Total Federal Direct	3100	486,628.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,252,090.00
National Forest Funds	3255	
Federal Through Local	3280	901.00
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,252,991.00
<i>State:</i>		
Florida Education Finance Program	3310	204,656,075.00
Workforce Development	3315	2,303,964.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	52,203.00
Adults with Disabilities	3318	50,000.00
CO&DS Withheld for Administrative Expense	3323	40,349.00
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	215,683.00
Class Size Reduction/Operating Funds	3355	72,008,637.00
School Recognition Funds	3361	2,831,926.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	1,369,975.00
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	382,271.00
Other Miscellaneous State Revenue	3399	455,204.00
Total State	3300	284,366,287.00
<i>Local:</i>		
District School Taxes	3411	133,136,587.00
Tax Redemptions	3421	445,255.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	29.00
Tuition	3424	
Rent	3425	
Interest on Investments	3431	188,432.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(66,094.00)
Gifts, Grants and Bequests	3440	87,988.00
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	402,065.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	52,290.00
Financial Aid Fees	3468	44,674.00
Other Student Fees	3469	
Preschool Program Fees	3471	
Pre-K Early Intervention Fees	3472	
School Age Child Care Fees	3473	
Other Schools, Courses, and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services-School Activities	3492	1,148,279.00
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	660,691.00
Other Miscellaneous Local Sources	3495	7,901,601.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	21,098.00
Receipt of Food Service Indirect Costs	3499	351,381.00
Total Local	3400	144,374,276.00
Total Revenues	3000	431,480,182.00

AFTER CAPITALIZATION

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000	187,205,747.00	52,982,930.00	18,985,158.00		9,074,890.00	326,379.00	2,946,405.00	271,521,509.00
Pupil Personnel Services	6100	14,960,661.00	4,548,771.00	1,782,295.00		211,923.00	28,832.00	50,933.00	21,583,415.00
Instructional Media Services	6200	4,057,705.00	1,178,461.00	267,271.00		304,559.00	1,220,393.00	6,896.00	7,035,285.00
Instruction and Curriculum Development Services	6300	6,675,855.00	1,815,489.00	250,515.00		24,522.00	13,517.00	22,885.00	8,802,783.00
Instructional Staff Training Services	6400	5,129,424.00	1,375,906.00	100,883.00		196,973.00	4,937.00	16,399.00	6,824,522.00
Instructional-Related Technology	6500	3,477,804.00	1,044,256.00			12,770.00		1,899.00	4,536,729.00
Board	7100	241,187.00	79,048.00	116,239.00		1,020.00		49,667.00	487,161.00
General Administration	7200	357,721.00	76,885.00	102,147.00		6,503.00	302.00	22,002.00	565,560.00
School Administration	7300	24,048,280.00	7,008,363.00	989,718.00		487,412.00	147,778.00	510,769.00	33,192,320.00
Facilities Acquisition and Construction	7410	720,586.00	172,767.00	885,056.00		6,890.00	1,868.00	187.00	1,787,354.00
Fiscal Services	7500	1,348,994.00	364,780.00	180,880.00		19,055.00	1,247.00	72,302.00	1,987,258.00
Food Services	7600	166,791.00	12,759.00	5,532.00		1,606.00			186,688.00
Central Services	7700	3,586,523.00	1,167,997.00	503,061.00		87,353.00	9,391.00	379,499.00	5,733,824.00
Pupil Transportation Services	7800	14,275,398.00	6,018,880.00	871,517.00	4,375,415.00	1,169,013.00	4,643.00	98,368.00	26,813,234.00
Operation of Plant	7900	14,673,583.00	5,538,625.00	12,486,463.00	12,179,887.00	887,895.00	26,408.00	73,317.00	45,866,178.00
Maintenance of Plant	8100	5,514,219.00	1,707,502.00	2,910,570.00		682,030.00	8,867.00	6,587.00	10,829,775.00
Administrative Technology Services	8200	1,972,889.00	516,923.00	354,865.00		16,138.00	2,055.00	488.00	2,863,358.00
Community Services	9100	163,548.00	98,492.00	186,286.00		15,836.00	7,828.00	68,363.00	540,353.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						7,679.00		7,679.00
Other Capital Outlay	9300						151,262.00		151,262.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		288,576,915.00	85,708,834.00	40,978,456.00	16,555,302.00	13,206,388.00	1,963,386.00	4,326,966.00	451,316,247.00
Excess (Deficiency) of Revenues Over Expenditures									(19,836,065.00)

	Account Number	
OTHER FINANCING SOURCES (USES)		
Loans	3720	
Sale of Capital Assets	3730	154,466.00
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	6,710,593.00
From Special Revenue Funds	3640	169,929.00
From Permanent Funds	3660	
From Internal Service Funds	3670	195,553.00
From Enterprise Funds	3690	
Total Transfers In	3600	7,076,075.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		7,230,541.00
Net Change In Fund Balance		(12,605,524.00)
Fund Balance, July 1, 2011	2800	60,888,385.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	4,568,706.00
Restricted Fund Balance	2720	5,326,016.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	15,673,843.00
Unassigned Fund Balance	2750	22,714,296.00
Total Fund Balance, June 30, 2012	2700	48,282,861.00

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, 2012

Exhibit K-2
DOE Page 4
Fund 410

	Account Number	
REVENUES		
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	14,462,605.00
School Breakfast Reimbursement	3262	4,826,585.00
After School Snack Reimbursement	3263	211,210.00
Child Care Food Program	3264	
USDA Donated Commodities	3265	1,035,019.00
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	330,962.00
Fresh Fruit and Vegetable Program	3268	113,750.00
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	20,980,131.00
<i>State:</i>		
School Breakfast Supplement	3337	210,762.00
School Lunch Supplement	3338	226,835.00
Other Miscellaneous State Revenues	3399	
Total State	3300	437,597.00
<i>Local:</i>		
Interest on Investments	3431	879.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	7,000.00
Student Lunches	3451	4,826,544.00
Student Breakfasts	3452	260,560.00
Adult Breakfasts/Lunches	3453	520,626.00
Student and Adult a la Carte	3454	5,387,746.00
Student Snacks	3455	
Other Food Sales	3456	654,630.00
Other Miscellaneous Local Sources	3495	39,053.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	11,697,038.00
Total Revenues	3000	33,114,766.00

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, 2012

Exhibit K-2
DOE Page 5
Fund 410

	Account Number	
EXPENDITURES (Function 7600/9300)		
Salaries	100	9,815,452.00
Employee Benefits	200	3,752,016.00
Purchased Services	300	557,854.00
Energy Services	400	469,334.00
Materials and Supplies	500	14,799,214.00
Capital Outlay	600	
Other Expenses	700	570,861.00
Other Capital Outlay (Function 9300)	600	
Total Expenditures		29,964,731.00
Excess (Deficiency) of Revenues Over Expenditures		3,150,035.00
OTHER FINANCING SOURCES (USES)		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	(169,929.00)
To Debt Service Funds	920	
To Capital Projects Funds	930	(495,260.00)
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(665,189.00)
Total Other Financing Sources (Uses)		(665,189.00)
Net Change in Fund Balance		2,484,846.00
Fund Balance, July 1, 2011	2800	6,079,213.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,380,195.00
Restricted Fund Balance	2720	7,183,864.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	8,564,059.00

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, 2012

Exhibit K-3
DOE Page 6
Fund 420

	Account Number	
REVENUES		
<i>Federal Direct:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	82,044.00
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	6,399,956.00
Total Federal Direct	3100	6,482,000.00
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	599,574.00
Medicaid	3202	
Workforce Investment Act	3220	157,388.00
Math and Science Partnerships, Title II Part B	3226	
Drug Free Schools	3227	1,811,478.00
Individuals with Disabilities Education Act (IDEA)	3230	12,168,597.00
Elementary and Secondary Education Act, Title I	3240	15,120,998.00
Adult General Education	3251	614,402.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	34,844.00
Emergency Immigrant Education Program	3293	423,132.00
Miscellaneous Federal Through State	3299	277,946.00
Total Federal Through State and Local	3200	31,208,359.00
<i>State:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refund of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	37,690,359.00

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
Current:									
Instruction	5000	12,541,174.00	4,623,800.00	3,906,028.00		1,180,884.00	731,284.00	964,779.00	23,947,949.00
Pupil Personnel Services	6100	2,347,366.00	674,910.00	175,738.00		109,054.00	2,233.00	4,016.00	3,313,317.00
Instructional Media Services	6200	82,218.00	23,174.00				2,068.00		107,460.00
Instruction and Curriculum Development Services	6300	2,745,572.00	654,300.00	797,534.00		46,675.00	8,272.00	17,692.00	4,270,045.00
Instructional Staff Training Services	6400	2,198,018.00	508,455.00	193,060.00		248,350.00	47,364.00	51,477.00	3,246,724.00
Instructional-Related Technology	6500	151,642.00	40,855.00	57,407.00		4,674.00	8,499.00		263,077.00
Board	7100								0.00
General Administration	7200							624,386.00	624,386.00
School Administration	7300			301.00					301.00
Facilities Acquisition and Construction	7410						0.00		0.00
Fiscal Services	7500	97,915.00	26,775.00	146.00		852.00	1,412.00		127,100.00
Food Services	7600		3.00	36,189.00				185.00	36,377.00
Central Services	7700	117,693.00	31,873.00						156,402.00
Pupil Transportation Services	7800	64,164.00	17,335.00	321,195.00			0.00		402,694.00
Operation of Plant	7900			29,612.00	118,447.00	3,601.00			151,660.00
Maintenance of Plant	8100			46,191.00					46,191.00
Administrative Technology Services	8200	138,421.00	28,895.00	90.00					167,406.00
Community Services	9100	39,308.00	9,738.00	13,103.00		4,537.00		15,358.00	82,044.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						747,226.00		747,226.00
Debt Service: (Function 9200)									
Redemption of Principal	7110								0.00
Interest	720								0.00
Total Expenditures		20,523,491.00	6,640,113.00	5,576,594.00	118,447.00	1,598,627.00	1,548,358.00	1,684,729.00	37,690,359.00
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES)									
Totals									
0.00									
Total Other Financing Sources (Uses)									
0.00									
Net Change in Fund Balance									
0.00									
Fund Balance, July 1, 2011	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2012	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, 2012

	Account Number	ARRA State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Education Jobs Act 435	Totals
REVENUES							
<i>Federal Direct:</i>							
Workforce Investment Act	3170						0.00
Community Action Programs	3180						0.00
Reserve Officers Training Corps (ROTC)	3191						0.00
Miscellaneous Federal Direct	3199			190,716.00			190,716.00
Total Federal Direct:	3100	0.00	0.00	190,716.00	0.00	0.00	190,716.00
<i>Federal Through State:</i>							
Vocational Education Acts	3201						0.00
State Fiscal Stabilization Funds – K-12	3210						0.00
State Fiscal Stabilization Funds – Workforce	3211						0.00
State Fiscal Stabilization Funds – VPK	3212						0.00
Race to the Top	3214				897,932.00		897,932.00
Education Jobs Act	3215					205,244.00	205,244.00
Individuals with Disabilities Education Act (IDEA)	3230						0.00
Elementary and Secondary Education Act, Title I	3240		606,285.00				606,285.00
Adult General Education	3251						0.00
Other Food Services	3269						0.00
Miscellaneous Federal Through State	3299		10,048.00				10,048.00
Total Federal Through State	3200	0.00	616,333.00	0.00	897,932.00	205,244.00	1,719,509.00
<i>State:</i>							
Other Miscellaneous State Revenue	3399						0.00
Total State	3300	0.00	0.00	0.00	0.00	0.00	0.00
<i>Local:</i>							
Interest on Investments	3431						0.00
Gain on Sale of Investments	3432						0.00
Net Increase (Decrease) in Fair Value of Investments	3433						0.00
Gifts, Grants and Bequests	3440						0.00
Other Miscellaneous Local Sources	3495						0.00
Refund of Prior Year's Expenditures	3497						0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	616,333.00	190,716.00	897,932.00	205,244.00	1,910,225.00

	Account Number	AFTER CAPITALIZATION							Totals
		100	200	300	400	500	600	700	
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
Current:									
Instruction	5000								0.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
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
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
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									
OTHER FINANCING SOURCES (USES)		Totals							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2011	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2012	2700	0.00							

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2012

	Account Number	100	200	300	400	500	600	AFTER CAPITALIZATION		Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	700	Other Expenses	
EXPENDITURES										
Current:										
Instruction	5000	169,119.00	20,928.00	31,922.00		8,948.00	76,268.00			307,185.00
Pupil Personnel Services	6100	40,048.00	10,924.00							50,972.00
Instructional Media Services	6200									0.00
Instruction and Curriculum Development Services	6300	1,195.00	149.00							1,344.00
Instructional Staff Training Services	6400	185,772.00	23,010.00				10,048.00	4,355.00		223,185.00
Instructional-Related Technology	6500									0.00
Board	7100									0.00
General Administration	7200							11,870.00		11,870.00
School Administration	7300	10,635.00	4,275.00	806.00						15,716.00
Facilities Acquisition and Construction	7410									0.00
Fiscal Services	7500									0.00
Food Services	7600									0.00
Central Services	7700							100.00		100.00
Pupil Transportation Services	7800			1,689.00						1,689.00
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						4,272.00			4,272.00
Debt Service: (Function 9200)										
Redemption of Principal	710									0.00
Interest	720									0.00
Total Expenditures		406,769.00	59,286.00	34,417.00	0.00	8,948.00	90,588.00	16,325.00		616,333.00
Excess (Deficiency) of Revenues over Expenditures										0.00
OTHER FINANCING SOURCES (USES)		Totals								
Total Other Financing Sources (Uses)		0.00								
Net Change in Fund Balance		0.00								
Fund Balance, July 1, 2011	2800									
Adjustments to Fund Balance	2891									
Ending Fund Balance:										
Nonspendable Fund Balance	2710									
Restricted Fund Balance	2720									
Committed Fund Balance	2730									
Assigned Fund Balance	2740									
Unassigned Fund Balance	2750									
Total Fund Balance, June 30, 2012	2700	0.00								

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

AFTER CAPITALIZATION

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
Current:									
Instruction	5000	104,539.00	22,638.00	3,139.00		24,286.00	2,055.00	5,477.00	162,134.00
Pupil Personnel Services	6100	1,671.00	691.00	1,737.00		58.00		481.00	4,638.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400			2,780.00		1,248.00			4,028.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							4,160.00	4,160.00
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	210.00	16.00	1,837.00					1,837.00
Pupil Transportation Services	7800								226.00
Operation of Plant	7900			1,057.00	4,229.00	2,767.00			8,053.00
Maintenance of Plant	8100			1,256.00					1,256.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						4,384.00		4,384.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		106,420.00	23,345.00	11,806.00	4,229.00	28,359.00	6,439.00	10,118.00	190,716.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
Total Other Financing Sources (Uses)		Totals							
Net Change in Fund Balance		0.00							
		0.00							
Fund Balance, July 1, 2011	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2012	2700								0.00

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000	80,500.00	10,197.00					6,575.00	97,272.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	166,075.00	44,515.00	9,143.00					219,733.00
Instructional Staff Training Services	6400	2,832.00	214.00	527,856.00		9,099.00		6,000.00	546,001.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								
School Administration	7300			1,839.00				20,274.00	20,274.00
Facilities Acquisition and Construction	7410								1,839.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700			12,813.00					12,813.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									0.00
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		249,407.00	54,926.00	551,651.00	0.00	9,099.00	0.00	32,849.00	897,932.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2011	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720								0.00
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2012	2700								0.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - EDUCATION JOBS ACT (Continued)
For the Fiscal Year Ended June 30, 2012

AFTER CAPITALIZATION

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
Current:									
Instruction	5000	166,758.00	38,486.00						205,244.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
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
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
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		166,758.00	38,486.00	0.00	0.00	0.00	0.00	0.00	205,244.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2011	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2012	2700								0.00

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

For the Fiscal Year Ended June 30, 2012

Exhibit K-5

DOE Page 14

Fund 490

	Account Number	
REVENUES		
Federal Through Local	3280	
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Revenues	3000	0.00
EXPENDITURES		
<i>Current:</i>		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instructional-Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	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, 2012

		Account Number	SBE/COB Bonds 210	Special Act Bonds 220	Section 1011.14/011.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	AERB Economic Stimulus Debt Service 299	Totals
REVENUES										
<i>Federal:</i>										
Miscellaneous Federal Direct		3199								0.00
Miscellaneous Federal Through State		3299								0.00
<i>State:</i>										
CO & DS Distributed		3321								0.00
CO & DS Withheld for SBE/COB Bonds		3322	2,389,098.00							2,389,098.00
Cost of Issuing SBE/COB Bonds		3324								0.00
Interest on Unallocated CO&DS		3325								0.00
SBE/COB Bond Interest		3326	(271.00)							(271.00)
Racing Commission Funds		3341		233,250.00						233,250.00
Other Miscellaneous State Revenue		3399								0.00
Total State Sources		3300	2,388,827.00	233,250.00	0.00	0.00	0.00	0.00	0.00	2,612,077.00
<i>Local:</i>										
District Debt Service Taxes		3412								0.00
Local Sales Tax		3418								0.00
Tax Redemptions		3421					4,660.00			4,660.00
Payment in Lieu of Taxes		3422								0.00
Excess Fees		3423								0.00
Interest on Investments		3431		62.00			22,177.00	57,185.00		79,427.00
Gain on Sale of Investments		3432								0.00
Net Increase (Decrease) in Fair Value of Investments		3433		11.00			3,959.00	(58,114.00)		(54,144.00)
Gifts, Grants, and Bequests		3440								0.00
Miscellaneous Local Revenues		3495								0.00
Impact Fees		3496								0.00
Refunds of Prior Year Expenditures		3497								0.00
Total Local Sources		3400	0.00	73.00	0.00	0.00	30,805.00	(924.00)	0.00	29,953.00
Total Revenues		3000	2,388,827.00	233,323.00	0.00	0.00	30,805.00	(925.00)	0.00	2,642,029.00
EXPENDITURES (Function 9100)										
Redemption of Principal		710	1,565,000.00	90,000.00				20,872,601.00		22,527,601.00
Interest		720	837,623.00	132,905.00			46.00	16,143,136.00		17,133,664.00
Dues and Fees		730	6,408.00	690.00				713,229.00		720,327.00
Miscellaneous Expense		790								0.00
Total Expenditures			2,429,031.00	223,595.00	0.00	0.00	46.00	37,728,366.00	0.00	40,381,038.00
Excess (Deficiency) of Revenues Over Expenditures			(40,204.00)	(272.00)	0.00	0.00	30,759.00	(37,729,292.00)	0.00	(37,739,009.00)
OTHER FINANCING SOURCES (USES)										
Issuance of Bonds		3710								0.00
Premium on Sale of Bonds		3791								0.00
Face Value of Refunding Bonds		3715	1,710,000.00							1,710,000.00
Premium on Refunding Bonds		3792	226,415.00							226,415.00
<i>Loans</i>										
Proceeds of Certificates of Participation		3720								0.00
Premium on Certificates of Participation		3750								0.00
Proceeds of Forward Supply Contract		3793								0.00
Payments to Refunded Bond Escrow Agent (Function 9299)		760	(1,931,399.00)							(1,931,399.00)
Discount on Sale of Bonds (Function 9299)		891								0.00
Discount on Refunding Bonds (Function 9299)		892								0.00
Discount on Certificates of Participation (Function 9299)		893								0.00
<i>Transfers In:</i>										
From General Fund		3610								0.00
From Capital Projects Funds		3630						40,598,209.00		40,598,209.00
From Special Revenue Funds		3640								0.00
Interfund		3650						9,974,666.00		9,974,666.00
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	50,572,875.00	0.00	50,572,875.00
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								0.00
To Capital Projects Funds		930								0.00
To Special Revenue Funds		940								0.00
Interfund		950					(9,974,666.00)			(9,974,666.00)
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	(9,974,666.00)	0.00	0.00	(9,974,666.00)
Total Other Financing Sources (Uses)			5,016.00	0.00	0.00	0.00	(9,974,666.00)	50,572,875.00	0.00	40,603,225.00
Net Change in Fund Balances			(35,188.00)	(272.00)	0.00	0.00	(9,943,907.00)	12,843,583.00	0.00	2,864,216.00
Fund Balances, July 1, 2011		2800	502,964.00	28,604.00			9,943,907.00	8,049,965.00		18,525,444.00
Adjustments to Fund Balances		2891								0.00
<i>Ending Fund Balances:</i>										
Nonspendable Fund Balance		2710								0.00
Restricted Fund Balance		2720	467,780.00	28,332.00				20,893,548.00		21,389,660.00
Committed Fund Balance		2730								0.00
Assigned Fund Balance		2740								0.00
Unassigned Fund Balance		2750								0.00
Total Fund Balances, June 30, 2012		2700	467,780.00	28,332.00	0.00	0.00	0.00	20,893,548.00	0.00	21,389,660.00

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds (Racetrack) 320	Section 1011.14/1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds 360	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	AKRA Economic Stimulus Capital Projects 399	Totals
REVENUES												
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						260,477.00					260,477.00
Interest on Undistributed CO&DS	3325						28,397.00					28,397.00
SBE/COBI Bond Interest	3326											0.00
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
School Infrastructure Thrift Program	3393											0.00
Effort Index Grant	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				703,197.00							703,197.00
Other Miscellaneous State Revenue	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	703,197.00	0.00	288,874.00	0.00	0.00	0.00	0.00	992,071.00
Local:												
District Local Capital Improvement Tax	3413							32,505,792.00		25,321,574.00		32,505,792.00
Local Sales Tax	3418											25,321,574.00
Tax Redemptions	3421							108,906.00				108,906.00
Interest on Investments	3431	10,116.00			1,685.00		17,350.00	98,208.00		1,592,095.00		1,719,454.00
Gain on Sale of Investments	3432							(42,610.00)		(1,508,028.00)		0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(4,036.00)										(1,276,690.00)
Gifts, Grants, and Bequests	3440											0.00
Miscellaneous Local Sources	3495									1,000.00		1,000.00
Impact Fees	3496									4,818,051.00		4,818,051.00
Total Local Sources	3400	6,080.00	0.00	0.00	1,685.00	0.00	295,334.00	32,670,296.00	0.00	30,224,692.00	0.00	63,198,087.00
Total Revenues	3000	6,080.00	0.00	0.00	704,882.00	0.00	384,208.00	32,670,296.00	0.00	30,224,692.00	0.00	64,190,158.00
EXPENDITURES (Function 7400)												
Library Books	610				1,871.00					1,030.00		2,901.00
Audio-Visual Materials (Non-consumable)	620							21,414.00		318.00		21,732.00
Buildings and Fixed Equipment	630	11,972.00			994,524.00			248,626.00		18,696,908.00		19,952,030.00
Furniture, Fixtures and Equipment	640	965.00			36,397.00			6,082,768.00		1,318,447.00		7,438,577.00
Motor Vehicles (Including Buses)	650							377,470.00				377,470.00
Land	660									44,915.00		44,915.00
Improvements Other than Buildings	670				66,310.00					35,970.00		1,410,726.00
Remodeling and Renovations	680	118,393.00			2,065,197.00		16,670.00	1,632,539.00		952,834.00		4,785,633.00
Computer Software	690	2,600.00			2,995.00			671,157.00		3,094,148.00		3,770,900.00
Debt Service (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						851.00					851.00
Miscellaneous Expense	790											0.00
Total Expenditures		133,930.00	0.00	0.00	3,167,294.00	0.00	17,521.00	10,342,420.00	0.00	24,144,570.00	0.00	37,805,735.00
Excess (Deficiency) of Revenues Over Expenditures		(127,850.00)	0.00	0.00	(2,462,412.00)	0.00	566,687.00	22,327,876.00	0.00	6,080,122.00	0.00	26,384,423.00

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, 2012

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds (Racetrack) 320	Section 1011.14/1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds 360	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
OTHER FINANCING SOURCES (USES)												
Issuance of Bonds	3710											
Premium on Sale of Bonds	3791											0.00
Face Value of Refunding Bonds	3715											0.00
Premium on Refunding Bonds	3792											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Certificates of Participation	3750											0.00
Premium on Certificates of Participation	3793											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facilities Construction Advance	3770											0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Discount on Refunding Bonds (Function 9299)	892											0.00
Discount on Certificates of Participation (Function 9299)	893											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640							495,260.00				495,260.00
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	495,260.00	0.00	0.00	0.00	495,260.00
Transfers Out: (Function 9700)												
To General Fund	910				(703,197.00)			(6,007,396.00)				(6,710,593.00)
To Debt Service Funds	920							(23,064,058.00)		(17,534,151.00)		(40,598,209.00)
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	(703,197.00)	0.00	0.00	(29,271,454.00)	0.00	(17,534,151.00)	0.00	(47,508,802.00)
Total Other Financing Sources (Uses)								(28,776,194.00)	0.00	(17,534,151.00)	0.00	(47,013,542.00)
Net Change in Fund Balances								(6,448,318.00)	0.00	(11,454,029.00)	0.00	(20,639,119.00)
Fund Balances, July 1, 2011	2800	(127,850.00)			(3,165,609.00)	0.00	566,687.00			121,845,458.00		162,424,863.00
Adjustments to Fund Balances	2891	2,442,026.00			3,165,609.00		10,329,360.00	24,642,410.00				
Ending Fund Balance:												0.00
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720	2,302,738.00						13,575,635.00		94,141,786.00		110,020,159.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740	11,438.00					10,896,047.00	4,618,457.00		16,249,643.00		31,775,585.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2012	2700	2,314,176.00	0.00	0.00	0.00	0.00	10,896,047.00	18,194,092.00	0.00	110,391,429.00	0.00	141,795,744.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - PERMANENT FUND
For the Fiscal Year Ended June 30, 2012

Exhibit K-8
DOE Page 18
Fund 000

	Account Number	
REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues		0.00
EXPENDITURES		
<i>Current:</i>		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instructional-Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
<i>Debt Service: (Function 9200)</i>		
Retirement of Principal	710	
Interest	720	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	0.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS

	Account Number	Self- Insurance Consortium 911	Self- Insurance Consortium 912	Self- Insurance Consortium 913	Self- Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Totals
OPERATING REVENUES									
Charges for Services	3481						8,495,164.00		8,495,164.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489						5,907.00		5,907.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	8,501,071.00	0.00	8,501,071.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								4,647,877.00
Employee Benefits	200								1,716,262.00
Purchased Services	300								344,157.00
Energy Services	400								469,334.00
Materials and Supplies	500						349,553.00		349,553.00
Capital Outlay	600								16,400.00
Other Expenses	700						182,460.00		182,460.00
Depreciation Expense	780						26,656.00		26,656.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	7,752,699.00	0.00	7,752,699.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	748,372.00	0.00	748,372.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431						23,090.00		23,090.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433						(9,867.00)		(9,867.00)
Gifts, Grants and Bequests	3440								0.00
Miscellaneous Local Sources	3495						0.00		0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810						(865.00)		(865.00)
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	12,358.00	0.00	12,358.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	760,730.00	0.00	760,730.00
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								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Assets		0.00	0.00	0.00	0.00	0.00	760,730.00	0.00	760,730.00
Net Assets, July 1, 2011	2880						4,764,622.00		4,764,622.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2012	2780						5,525,352.00		5,525,352.00

For the Fiscal Year Ended June 30, 2012

	Account Number	Health Insurance Plans 711 & 715	Flexible Benefit Plan 712	Property, Casualty Liability & Worker's Comp 713	Employee Assistance Program 714	District Print Center 791	Energy Management Programs 792, 793 & 795	Exclusive Agreements 794	Totals
OPERATING REVENUES									
Charges for Services	3481						14,497,548.00		14,497,548.00
Charges for Sales	3482								0.00
Premium Revenue	3484	61,629,456.00	1,211,063.00	9,600,000.00	330,778.00				72,771,297.00
Other Operating Revenue	3489			489,531.00			4,229.00	66,544.00	560,304.00
Total Operating Revenues		61,629,456.00	1,211,063.00	10,089,531.00	330,778.00	0.00	14,501,777.00	66,544.00	87,829,149.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	306,808.00		258,813.00	94,330.00		166,223.00		826,174.00
Employee Benefits	200	162,231.00		80,103.00	36,502.00		42,467.00		321,303.00
Purchased Services	300	11,329,329.00	1,211,063.00	4,616,138.00	80,906.00		2,233,829.00	108,038.00	19,579,303.00
Energy Services	400						10,856,585.00		10,856,585.00
Materials and Supplies	500	69,025.00		2,088.00	358.00		11,546.00	1,721.00	84,738.00
Capital Outlay	600	555.00		60.00					615.00
Other Expenses	700	49,312,670.00		2,475,005.00	153,725.00		1,597.00		51,942,997.00
Depreciation Expense	780							19,698.00	19,698.00
Total Operating Expenses		61,180,618.00	1,211,063.00	7,432,207.00	365,821.00	0.00	13,312,247.00	129,457.00	83,631,413.00
Operating Income (Loss)		448,838.00	0.00	2,657,324.00	(35,043.00)	0.00	1,189,530.00	(62,913.00)	4,197,736.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	58,673.00	5,334.00	56,347.00	106.00		10,024.00	3,698.00	134,182.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(26,911.00)	(2,243.00)	(15,868.00)			(4,037.00)	(1,346.00)	(50,405.00)
Gifts, Grants and Bequests	3440	109,550.00							109,550.00
Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740			32,418.00					32,418.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810					(127.00)		(557.00)	(684.00)
Total Nonoperating Revenues (Expenses)		141,312.00	3,091.00	72,897.00	106.00	(127.00)	5,987.00	1,795.00	225,061.00
Income (Loss) Before Operating Transfers		590,150.00	3,091.00	2,730,221.00	(34,937.00)	(127.00)	1,195,517.00	(61,118.00)	4,422,797.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630			200,000.00					200,000.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	200,000.00	0.00	0.00	0.00	0.00	200,000.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910					(195,553.00)			(195,553.00)
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	(195,553.00)	0.00	0.00	(195,553.00)
Change in Net Assets		590,150.00	3,091.00	2,930,221.00	(34,937.00)	(195,680.00)	1,195,517.00	(61,118.00)	4,427,244.00
Net Assets, July 1, 2011	2880	7,299,919.00	1,311,010.00	20,525,923.00	79,498.00	195,680.00	5,882,049.00	1,445,327.00	36,739,406.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2012	2780	7,890,069.00	1,314,101.00	23,456,144.00	44,561.00	0.00	7,077,566.00	1,384,209.00	41,166,650.00

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

June 30, 2012

	Account Number	Balance July 1, 2011	Additions	Deductions	Balance June 30, 2012
ASSETS					
Cash	1110	6,662,819.00	18,386,710.00	17,882,520.00	7,167,009.00
Investments	1160				0.00
Accounts Receivable, Net	1130	7,064.00	19,173.00	17,855.00	8,382.00
Interest Receivable on Investments	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				0.00
Inventory	1150	29,683.00	25,473.00	24,121.00	31,035.00
Due from Other Agencies	1220				0.00
Total Assets		6,699,566.00	18,431,356.00	17,924,496.00	7,206,426.00
LIABILITIES					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	84,002.00	196,416.00	220,364.00	60,054.00
Due to Budgetary Funds	2161	252,427.00	10,631.00	25,412.00	237,646.00
Internal Accounts Payable	2290	6,363,137.00	545,589.00		6,908,726.00
Total Liabilities		6,699,566.00	752,636.00	245,776.00	7,206,426.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2012

	Account Number	Governmental Activities Total Balance June 30, 2012 [1]	Business-type Activities Total Balance June 30, 2012 [1]	Total
Notes Payable	2310			0.00
Obligations Under Capital Leases	2315			0.00
Bonds Payable	2320	58,390,000.00		58,390,000.00
Liability for Compensated Absences	2330	33,438,435.00	673,600.00	34,112,035.00
Certificates of Participation Payable	2340	350,210,519.00		350,210,519.00
Estimated Liability for Long-Term Claims	2350	7,482,880.00		7,482,880.00
Other Post-Employment Benefits Liability	2360	34,487,234.00	579,039.00	35,066,273.00
Estimated PECO Advance Payable	2370			0.00
Other Long-Term Liabilities	2380			0.00
Total Long-Term Liabilities		484,009,068.00	1,252,639.00	485,261,707.00

[1] Include total current and noncurrent liability balances at June 30, 2012.

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2012

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2011	Returned To DOE	Revenues [3] 2011-12	Expenditures 2011-12	Flexibility [4] 2011-12	Unexpended June 30, 2012
Class Size Reduction - Operating Funds (3355)	94740	0.00	0.00	72,008,637.00	72,008,637.00		0.00
Class Size Reduction - Capital Outlay (3396)	91050	557,675.00	0.00	0.00	557,675.00		0.00
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800	2,936,619.00	0.00	2,334,024.00	3,026,947.00		2,243,696.00
Excellent Teaching (3363)	90570						
Florida Teachers Lead Program (FEFP Earmark)	97580	0.00	0.00	800,476.00	800,476.00		0.00
Instructional Materials (FEFP Earmark) [1]	90880	3,896,473.00	0.00	4,701,498.00	6,416,751.00	0.00	2,181,220.00
Library Media (FEFP Earmark) [1]	90881	7,148.00	0.00	280,969.00	234,485.00	0.00	53,632.00
Preschool Projects (3372)	97950						
Public School Technology	90320						
Safe Schools (FEFP Earmark) [2]	90803	5,430.00	0.00	1,422,366.00	1,427,796.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						
School Recognition Funds (3361)	92040	121,421.00	0.00	2,831,926.00	2,860,640.00		92,707.00
Supplemental Academic Instruction (FEFP Earmark)	91280	29,167.00	0.00	17,480,403.00	17,509,570.00		0.00
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Pupil Transportation (FEFP Earmark)	90830	0.00	0.00	14,723,444.00	14,723,444.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	628,192.00	0.00	1,336,742.00	1,964,842.00		92.00
Voluntary Prekindergarten - Summer Program (3371)	96441	198,272.00	0.00	33,233.00	231,505.00		0.00

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

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2012

Exhibit K-14
DOE Page 24

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	162,336.00				162,336.00
Bottled Gas	421	142,260.00				142,260.00
Electricity	430	11,855,287.00	469,334.00	118,447.00	4,229.00	12,447,297.00
Heating Oil	440	20,004.00				20,004.00
Total		12,179,887.00	469,334.00	118,447.00	4,229.00	12,771,897.00
ENERGY EXPENDITURES FOR PUPIL						
TRANSPORTATION:						
Compressed Natural Gas	412					
Liquefied Petroleum Gas	422					0.00
Gasoline	450	443,247.00				0.00
Diesel Fuel	460	3,932,168.00				443,247.00
Oil & Grease	540	59,902.00				3,932,168.00
Total		4,435,317.00		0.00	0.00	59,902.00
						4,435,317.00

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				337,592.00	337,592.00
EXPENDITURES FOR CAPITALIZED AUDIO-VISUAL MATERIALS:						
Audio-Visual Materials	621	819.00	3,276.00			4,095.00

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to \$25,000	311	1,800.00		781,634.00	16,750.00	800,184.00
Subrecipient awards greater than \$25,000	312			2,179,583.00		2,179,583.00
Subrecipient awards up to \$25,000	391					0.00
Subrecipient awards greater than \$25,000	392					0.00

	Sub-Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	158,536.00
Purchased food to include commodities	570	11,790,658.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2012

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Teacher Salaries					
Basic Programs 101, 102, and 103 (Function 5100)	120	136,831,976.00	3,655,795.00	249,619.00	140,737,390.00
Basic Programs 101, 102, and 103 (Function 5100)	140	453,009.00	5,475.00		458,484.00
Basic Programs 101, 102, and 103 (Function 5100)	750	2,721,103.00	189,487.00	6,575.00	2,917,165.00
Total Basic Program Salaries					
		140,006,088.00	3,850,757.00	256,194.00	144,113,039.00
Other Programs 130 (ESOL) (Function 5100)	120	4,231,917.00	113,066.00		4,344,983.00
Other Programs 130 (ESOL) (Function 5100)	140	14,011.00			14,011.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries					
		4,245,928.00	113,066.00	0.00	4,358,994.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	30,724,096.00	377,125.00		31,101,221.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140		850.00		850.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	2,381.00	108,986.00		111,367.00
Total ESE Program Salaries					
		30,726,477.00	486,961.00	0.00	31,213,438.00
Career Program 300 (Function 5300)	120	6,511,752.00		166,758.00	6,678,510.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750		2,330.00		2,330.00
Total Career Program Salaries					
		6,511,752.00	2,330.00	166,758.00	6,680,840.00
TOTAL					
		181,490,245.00	4,453,114.00	422,952.00	186,366,311.00

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Textbooks (used for classroom instruction)					
Textbooks (Function 5000)	520	5,983,495.00	0.00	0.00	5,983,495.00

