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

For the Fiscal Year Ended June 30, 2013		Fund 100
	Account	
REVENUES	Number	
Federal Direct:	2121	
Federal Impact, Current Operations	3121 3191	526 021 00
Reserve Officers Training Corps (ROTC)		536,021.00
Miscellaneous Federal Direct Total Federal Direct	3199 3100	605.00 526 626 00
	3100	536,626.00
Federal Through State and Local: Medicaid	2202	2 261 727 00
National Forest Funds	3202 3255	2,261,737.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3299	2,261,737.00
State:	3200	2,201,737.00
Florida Education Finance Program (FEFP)	3310	229,215,516.00
Workforce Development	3315	2,351,739.00
Workforce Development Capitalization Incentive Grant	3316	2,351,757.00
Workforce Education Performance Incentive	3317	51,237.00
Adults with Disabilities	3318	42,500.00
CO&DS Withheld for Administrative Expenditure	3323	40,383.00
Categoricals:	3323	10,505.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	74,051,837.00
School Recognition Funds	3361	2,840,107.00
Excellent Teaching Program	3363	2,040,107.00
Voluntary Prekindergarten Program	3371	1,448,140.00
Preschool Projects	3372	1,440,140.00
Reading Programs	3372	
Full-Service Schools	3378	
Other State:	3370	
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	390,037.00
Other Miscellaneous State Revenues	3399	549,258.00
Total State	3300	310,980,754.00
Local:	2200	010,000,00,00
District School Taxes	3411	119,753,702.00
Tax Redemptions	3421	565,221.00
Payment in Lieu of Taxes	3422	,
Excess Fees	3423	29.00
Tuition	3424	3,995.00
Rent	3425	
Interest on Investments	3431	664,401.00
Gain on Sale of Investments	3432	,
Net Increase (Decrease) in Fair Value of Investments	3433	(468,330.00)
Gifts, Grants, and Bequests	3440	153,556.00
Adult General Education Course Fees	3461	,
Postsecondary Vocational Course Fees	3462	403,683.00
Continuing Workforce Education Course Fees	3463	*
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	69,690.00
Financial Aid Fees	3468	44,726.00
Other Student Fees	3469	,
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses, and Classes Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	992,216.00
Sale of Junk	3493	24,938.00
Receipt of Federal Indirect Cost Rate	3494	958,162.00
Other Miscellaneous Local Sources	3495	6,137,215.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	463.00
Collections for Lost, Damaged, and Sold Textbooks	3498	21,0/1.00
Collections for Lost, Damaged, and Sold Textbooks Receipt of Food Service Indirect Costs	3498 3499	
Collections for Lost, Damaged, and Sold Textbooks		21,071.00 586,373.00 129,911,111.00

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p2 DISTRICT SCHOOL BOARD OF PASCO COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued) For the Fiscal Year Ended June 30, 2013

****AFTER CAPITALIZATION****

Exhibit K-1 DOE Page 2 **Fund 100**

For the Fiscal Year Ended June 30, 2013		100	200	300	400	500	600	700	Fund 10
EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current: Instruction	5000	191,373,737.00	53,151,772.00	19,277,930.00		8,252,262.00	355,260.00	3,030,926.00	275,441,887.00
Student Personnel Services	6100	14,939,129.00	4,507,706.00	1,866,422.00		146,033.00	11,284.00	52,593.00	21,523,167.00
Instructional Media Services	6200	3,848,248.00	1,166,389.00	269,185.00		301,229.00	1,115,795.00	7,068.00	6,707,914.00
Instruction and Curriculum Development Services	6300	6,493,181.00	1,691,296.00	183,017.00		50,091.00	4,271.00	30,527.00	8,452,383.00
Instructional Staff Training Services	6400	4,815,934.00	1,242,884.00	72,571.00		166,500.00	5,964.00	20,383.00	6,324,236.00
Instructional-Related Technology	6500	3,399,217.00	1,016,001.00			18,432.00			4,433,650.00
Board	7100	244,343.00	74,718.00	121,304.00		307.00		28,100.00	468,772.00
General Administration	7200	350,673.00	75,590.00	97,568.00		8,095.00	292.00	21,757.00	553,975.00
School Administration	7300	24,131,169.00	7,135,211.00	1,083,102.00		493,874.00	138,782.00	536,481.00	33,518,619.00
Facilities Acquisition and Construction	7410	729,307.00	172,477.00	885,626.00		5,652.00	3,047.00	829.00	1,796,938.00
Fiscal Services	7500	1,443,178.00	377,930.00	229,668.00		19,612.00	1,856.00	38,523.00	2,110,767.00
Food Services	7600	159,339.00	12,156.00	410.00					171,905.00
Central Services	7700	3,391,802.00	1,029,125.00	613,671.00		35,817.00	6,127.00	388,618.00	5,465,160.00
Student Transportation Services	7800	14,037,982.00	5,998,884.00	832,141.00	4,459,496.00	1,316,946.00	738.00	98,922.00	26,745,109.00
Operation of Plant	7900	14,593,073.00	5,539,444.00	10,561,592.00	10,017,772.00	868,586.00	24,389.00	108,441.00	41,713,297.00
Maintenance of Plant	8100	5,484,695.00	1,647,244.00	3,076,648.00		247,788.00	7,878.00	7,522.00	10,471,775.00
Administrative Technology Services	8200	1,968,958.00	533,540.00	389,898.00		12,767.00	2,152.00	340.00	2,907,655.00
Community Services	9100	204,096.00	78,315.00	167,823.00		21,554.00	10,916.00	83,902.00	566,606.00
Capital Outlay: Facilities Acquisition and Construction	7420	///////////////////////////////////////		///////////////////////////////////////	////////		12,950.00		12,950.00
Other Capital Outlay	9300		///////				262,423.00		262,423.00
Debt Service: (Function 9200)				///////////////////////////////////////					
Redemption of Principal	710	///////////////////////////////////////	///////////////////////////////////////	///////////////////////////////////////	///////////////////////////////////////	///////	44444		0.00
Interest	720				///////////////////////////////////////				0.00
Fotal Expenditures		291,608,061.00	85,450,682.00	39,728,576.00	14,477,268.00	11,965,545.00	1,964,124.00	4,454,932.00	449,649,188.00
Excess (Deficiency) of Revenues Over Expenditures			///////////////////////////////////////	//////////////////////////////////////	///////////////////////////////////////	///////////////////////////////////////			(5,958,960.00

p3	DISTRICT SCHOOL BOARD OF PASCO COUNTY
	STATEMENT OF REVENUES, EXPENDITURES, AND
	CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
	For the Fiscal Year Ended June 30, 2013

Exhibit K-1 DOE Page 3 Fund 100

For the Fiscal Year Ended June 30, 2013		Fund 100
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales of Capital Assets	3730	8,346.00
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	666,291.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	1,646,085.00
From Enterprise Funds	3690	3,000,000.00
Total Transfers In	3600	5,312,376.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		5,320,722.00
Net Change In Fund Balance		(638,238.00)
Fund Balance, July 1, 2012	2800	48,282,861.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	3,612,982.00
Restricted Fund Balance	2720	3,124,608.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	13,015,659.00
Unassigned Fund Balance	2750	27,891,374.00
Total Fund Balance, June 30, 2013	2700	47,644,623.00

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

For the Fiscal Year Ended June 30, 2013

Exhibit K-2 DOE Page 4 Fund 410

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

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

Exhibit K-2 DOE Page 5 Fund 410

For the Fiscal Year Ended June 30, 2013		Fund 410
EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	9,975,966.00
Employee Benefits	200	3,899,825.00
Purchased Services	300	784,986.00
Energy Services	400	500,000.00
Materials and Supplies	500	15,338,604.00
Capital Outlay	600	
Other	700	856,467.00
Other Capital Outlay (Function 9300)	600	
Total Expenditures		31,355,848.00
Excess (Deficiency) of Revenues Over Expenditures		2,686,293.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		, ,
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	(2,926,988.00)
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(2,926,988.00)
Total Other Financing Sources (Uses)		(2,926,988.00)
Net Change in Fund Balance		(240,695.00)
Fund Balance, July 1, 2012	2800	8,564,059.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	1,223,200.00
Restricted Fund Balance	2720	7,100,164.00
Committed Fund Balance	2730	.,
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balance, June 30, 2013	2700	8,323,364.00
10mi 1 una Dulanco, suno 30, 2013	2700	0,525,507.00

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, 2013

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

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

p7 DISTRICT SCHOOL BOARD OF PASCO COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued) For the Fiscal Year Ended June 30, 2013

Exhibit K-3 DOE Page 7 **Fund 420**

To the fiscal feat Ended Jule 50, 2015	Account	100	200	300	400	500	600	700	r unu 420
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:							·		
Instruction	5000	12,467,915.00	4,635,190.00	3,303,098.00		1,027,203.00	863,706.00	1,115,070.00	23,412,182.00
Student Personnel Services	6100	2,413,121.00	697,568.00	152,258.00		224,069.00	9,021.00	12,077.00	3,508,114.00
Instructional Media Services	6200	43,495.00	11,370.00				1,204.00		56,069.00
Instruction and Curriculum Development Services	6300	2,225,788.00	537,551.00	224,666.00		60,221.00	18,024.00	35,405.00	3,101,655.00
Instructional Staff Training Services	6400	2,243,904.00	542,409.00	1,173,027.00		306,591.00	7,562.00	26,645.00	4,300,138.00
Instructional-Related Technology	6500	252,824.00	67,334.00	55,768.00		2,849.00	793.00		379,568.00
Board	7100								0.00
General Administration	7200							916,529.00	916,529.00
School Administration	7300	44,188.00	12,580.00	396.00			0.00		57,164.00
Facilities Acquisition and Construction	7410						0.00		0.00
Fiscal Services	7500	91,737.00	25,760.00			366.00	90.00		117,953.00
Food Services	7600			40,937.00		11,610.00	1,811.00	16,600.00	70,958.00
Central Services	7700	120,339.00	35,235.00				0.00	10,216.00	165,790.00
Student Transportation Services	7800	66,722.00	18,119.00	221,596.00					306,437.00
Operation of Plant	7900			27,812.00	111,249.00	3,908.00			142,969.00
Maintenance of Plant	8100			115,106.00			0.00		115,106.00
Administrative Technology Services	8200	173,572.00	37,530.00	172.00					211,274.00
Community Services	9100	39,770.00	10,129.00	19,698.00		25,222.00	899.00	5,549.00	101,267.00
Capital Outlay:			////////	///////////////////////////////////////					
Facilities Acquisition and Construction	7420		///////	///////			4,945.00		4,945.00
Other Capital Outlay	9300	///////////////////////////////////////		///////////////////////////////////////	///////////////////////////////////////		889,007.00		889,007.00
Total Expenditures		20,183,375.00	6,630,775.00	5,334,534.00	111,249.00	1,662,039.00	1,797,062.00	2,138,091.00	37,857,125.00
Excess (Deficiency) of Revenues over Expenditures							///////		0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2012	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2013	2700	0.00							

p8 DISTRICT SCHOOL BOARD OF PASCO COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS FEDERAL ECONOMIC STIMULUS PROGRAMS For the Fiscal Year Ended June 30, 2013

For the Fiscal Year Ended June 30, 2013							DOE Page 8
REVENUES	Account Number	State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Education Jobs Act 435	Totals
Federal Direct:							
Workforce Investment Act	3170						0.00
Community Action Programs	3180						0.00
Reserve Officers Training Corps (ROTC)	3191						0.00
Miscellaneous Federal Direct	3199						0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State:							
Vocational Education Acts	3201						0.00
State Fiscal Stabilization Funds - K-12	3210				X/////////////////////////////////////		0.00
State Fiscal Stabilization Funds - Workforce	3211						0.00
State Fiscal Stabilization Funds - VPK Program	3212		///////////////////////////////////////		X/////////////////////////////////////		0.00
Race to the Top	3214				1,119,073.00		1,119,073.00
Education Jobs Act	3215			///////////////////////////////////////	X/////////////////////////////////////	1	0.00
Individuals with Disabilities Education Act (IDEA)	3230						0.00
Elementary and Secondary Education Act, Title I	3240		603067.00				603,067.00
Adult General Education	3251						0.00
Other Food Services	3269						0.00
Miscellaneous Federal Through State	3299				164005.00		164,005.00
Total Federal Through State	3200	0.00	603,067.00	0.00	1,283,078.00	0.00	1,886,145.00
State:							
Other Miscellaneous State Revenues	3399						0.00
Total State	3300	0.00	0.00	0.00	0.00	0.00	0.00
Local:							
Interest on Investments	3431						0.00
Gain on Sale of Investments	3432						0.00
Net Increase (Decrease) in Fair Value of Investments	3433						0.00
Gifts, Grants, and Bequests	3440						0.00
Other Miscellaneous Local Sources	3495						0.00
Refunds of Prior Year's Expenditures	3497						0.00
*		1				i l	

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1,283,078.00

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1,886,145.00

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3400

3000

Exhibit K-4

Total Local

Total Revenues

For the Fiscal Year Ended June 30, 2013					ON FUNDS (Continued)				DOE Fu
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:		Salares	Beierits	Services	Scivices	and Supplies	Outlay	Otiler	
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instructional Media 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								
Food Services	7500								
	7000								
Central Services Student Transportation Services	7800				1	1			
Operation of Plant	7800								
Maintenance of Plant	8100				1	1			
Administrative Technology Services	8200				1	1			
Administrative Technology Services Community Services	9100					1			
Community Services Capital Outlay:	9100	1111111	111111	111111	1111111	111111		11111	
Facilities Acquisition and Construction	7420	///////	/////			/////	1		
Other Capital Outlay	9300	///////////////////////////////////////	//////	/////	111111			11111	
Total Expenditures	9300						0.00	0.00	
			11111	IIIII	m			11111	
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		///////////////////////////////////////			//////	
and CHANGES IN FUND BALANCES									
Loans	3720								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620	1							
From Capital Projects Funds									
	3630								
Interfund	3630 3650								
	3650								
From Permanent Funds									
	3650 3660								
From Permanent Funds From Internal Service Funds From Enterprise Funds	3650 3660 3670 3690	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3650 3660 3670	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3650 3660 3670 3690	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3650 3660 3670 3690 3600	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds	3650 3660 3670 3690 3600 910	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Deth Service Funds To Capital Projects Funds	3650 3660 3670 3690 3600 910 920	0.00							
From Permanent Funds From Internal Service Funds Tom Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund	3650 3660 3670 3690 3600 910 920 930	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers In To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3650 3660 3670 3690 3600 910 920 930 950 950	0.00							
From Permanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers In To Debt Service Funds To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds	3650 3660 3670 3690 3600 910 920 930 930 950	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds	3650 3660 3670 3690 3690 910 920 930 930 950 950 950 960 970	0.00							
From Permanent Funds From Internal Service Funds Trom Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds To Internals Funds To Internals Funds To Internals Funds To Internals Funds	3650 3660 3670 3690 3600 910 920 930 950 950 950 950 970 990								
From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Internafers Out Total Tansfers Out Total Other Financing Sources (Uses)	3650 3660 3670 3690 3600 910 920 930 950 950 950 950 970 990	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers In Transfers In To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out	3650 3660 3670 3690 910 920 930 930 930 950 950 960 970 990 9700	0.00							
From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In To Debt Service Funds To Debt Service Funds Interfund To Debt Service Funds Interfund To Internal Service Funds To Internal Service Funds To Internal Service Funds To Interprise Funds Total Other Financing Sources (Uses) Fund Balance Fund Balance, July 1, 2012	3650 3670 3670 3600 910 920 930 950 950 950 950 970 990 9700 2800	0.00							
From Permanent Funds From Internal Service Funds Tom Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Debt Service Funds To Detransfers Out To Permanent Funds To Internal Service Funds To Internal Service Funds To Internate Funds Total Transfers Out Total Transfers Out Total Transfers Out Charge in Fund Balance Fund Balance, Up 1, 2012 Adjustments to Fund Balance	3650 3660 3670 3690 910 920 930 930 930 950 950 960 970 990 9700	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2012 Adjustments to Fund Balance Ending Fund Balance:	3650 3660 3670 3690 910 920 920 930 950 950 950 950 970 9700 9700 2890 2891	0.00							
From Permanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers In Transfers Out To the General Fund To Debt Service Funds To Capital Projects Funds To Detty Service Funds To Internal Service Service Total Tansfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Ending Fund Balance: Nonspendable Fund Balance	3650 3660 3670 3690 910 920 930 930 950 950 950 970 970 9700 2800 2891 2710	0.00							
From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In Transfers In Transfers In To Debt Service Funds To Debt Service Funds To Debt Service Funds To Permanent Funds To Internal Service Funds Service Funds Service Fund Service S	3650 3670 3670 3600 910 920 930 950 950 960 970 970 970 970 2800 2891 2710 2720	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internative Funds To Internative Funds Total Transfers Out Total Transfers Out Total Transfers Out Entange in Fund Balance Ending Fund Balance: Nonspendable Fund Balance Committed Fund Balance	3650 3670 3690 3600 910 920 930 950 950 950 970 970 970 2800 2891 2710 2720 2730	0.00							
From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In Transfers In Transfers In To Debt Service Funds To Debt Service Funds To Debt Service Funds To Permanent Funds To Internal Service Funds Service Funds Service Fund Service S	3650 3670 3670 3600 910 920 930 950 950 960 970 970 970 970 2800 2891 2710 2720	0.00							

For the Fiscal Year Ended June 30, 2013		100	200	300	400	500	600	700	Fun
EXPENDITURES	Account Number		Employee	Purchased	Energy	Materials	Capital		Totals
Current:		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Instruction	5000	249,744.00	32,003.00	593.00		19,955.00	38,503.00		340,79
Student Personnel Services	6100	210,711100	52,005100	0,0100		19,955100	50,505100		510,75
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	4,248.00	325.00						4,57
Instructional Staff Training Services	6400	69,641.00	8.937.00	3,666.00				6.251.00	88,49
Instructional-Related Technology	6500		.,	-,				.,	,
Board	7100								
General Administration	7200							11,735.00	11,73
School Administration	7300	2,793.00	1,094.00	193.00					4,08
Facilities Acquisition and Construction	7410	_,	-,						.,
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800			1,310.00					1,31
Operation of Plant	7900			1,510,000					1,01
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Capital Outlay:			///////////////////////////////////////	///////////////////////////////////////	///////////////////////////////////////				
Facilities Acquisition and Construction	7420		///////						
Other Capital Outlay	9300		111111	///////	///////////////////////////////////////	XIIIII	152,076.00		152,07
Fotal Expenditures		326,426.00	42,359.00	5,762.00	0.	00 19,955.00	190,579.00	17,986.00	603,06
Excess (Deficiency) of Revenues over Expenditures			///////		///////////////////////////////////////	NIIIIN	///////////////////////////////////////		· · · · · ·
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2012	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2013	2700	0.00							

for the Fiscal Year Ended June 30, 2013		N FUND BALANCE - SPECIAL R	EVENUE FUNDS-OTH		AN18 (Continued)				DOE Pag Fund
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
lurrent:						and only new			
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								(
Food Services	7600								(
Central Services	7700								(
Student Transportation Services	7800								(
Operation of Plant	7900								(
Maintenance of Plant	8100								(
Administrative Technology Services	8200								(
Community Services	9100								(
Capital Outlay:		///////	/////	//////	(///////	11111		11111	
Facilities Acquisition and Construction	7420	///////	(////		///////			11111	
Other Capital Outlay	9300	///////	11111		///////			1111	(
Fotal Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(
Excess (Deficiency) of Revenues over Expenditures		///////	11111	//////	(//////	11111	[[[[[]]	11111	(
OTHER FINANCING SOURCES (USES)									
and CHANGES IN FUND BALANCES									
	2720		-						
.oans	3720		-						
ales of Capital Assets	3730								
	27.40								
Loss Recoveries	3740		-						
Transfers In:									
<i>Transfers In:</i> From General Fund	3610		-						
'ransfers In: From General Fund From Debt Service Funds	3610 3620								
'ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds	3610 3620 3630								
'ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund	3610 3620 3630 3650								
'ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	3610 3620 3630 3650 3660								
'ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	3610 3620 3630 3650 3660 3670								
'ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds	3610 3620 3630 3650 3660 3670 3690								
'ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3610 3620 3630 3650 3660 3670	0.00							
Prom General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Pransfers In Pransfers Out: (Function 9700)	3610 3620 3630 3650 3660 3670 3690 3600	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In Tota Comparison (Comparison) To the General Fund	3610 3620 3630 3650 3660 3670 3690 3600 910	0.00							
ransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund Interfund From Internal Service Funds From Internal Service Funds Total Transfers In ransfers In To the General Fund To Debt Service Funds	3610 3620 3630 3650 3660 3670 3690 3600 910 920	0.00							
Prom General Fund From Capital Projects Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Tunafers Out: (Function 9700) To the General Fund To Dabt Service Funds To Capital Projects Funds	3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 920 930	0.00							
'ransfers In: From General Fund From Debt Service Funds Interfund Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In 'ransfers Out: (Function 9700) To beb Service Funds To Debt Service Funds Interfund To Capital Projects Funds Interfund	3610 3620 3630 3650 3670 3670 3670 3690 3600 910 920 920 930 950	0.00							
Transfers In: From General Fund From Debt Service Funds Interfund From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In 'ransfers In 'ransfers In To the General Fund To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 950	0.00							
Trom General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In Tota Benzie Funds To the General Fund To Debt Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Permanent Funds To Permanent Funds To Permanent Funds To Internal Service Funds	3610 3620 3630 3650 3660 3670 3690 3690 910 920 930 950 950 950 960 970	0.00							
Prom General Fund From Cherla Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Total Transfers In To Debt Service Funds To Debt Service Funds To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Internal Service Funds To Internal Service Funds To Enterprise Funds	3610 3620 3630 3650 3660 3670 3670 3690 3600 910 920 930 930 950 960 970								
Prom General Fund From Capital Projects Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds From Enterprise Funds From Enterprise Funds Total Transfers In To Debt Service Funds To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out	3610 3620 3630 3650 3660 3670 3690 3690 910 920 930 950 950 950 960 970	0.00							
iranglers In: From General Fund From Debt Service Funds Interfund From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In 'ransfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Internal Service Funds To Capital Projects Funds Internal Service Funds To Enternal Service Funds To Dett Service Funds To Enternal Funds To Enternal Service Funds To Enternal Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Fotal Other Financing Sources (Uses)	3610 3620 3630 3650 3660 3670 3670 3690 3600 910 920 930 930 950 960 970	0.00							
iransfers In: From General Fund From Debt Service Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Yransfers Out (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Capital Projects Funds To Debt Service Funds To Capital Projects Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources	3610 3620 3650 3650 3660 3670 3660 910 920 920 930 950 950 950 990 9700	0.00							
Prom General Fund From Capital Projects Funds Interfund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Permanent Funds To Debt Service Funds To Capital Projects Funds To Letterprise Funds To Internal Service Funds Total Transfers Out Yet Change in Fund Balance Yet Change in Fund Balance Yet Change in Fund Balance	3610 3620 3650 3660 3660 3670 3670 3690 910 920 930 950 950 950 970 970 970 970	0.00							
Prom General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In To Debt Service Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Debt Service Funds To Internal Service Funds Total Transfers Out Violal Other Financing Sources (Uses) Ket Change in Fund Balance Ming Balance, July 1, 2012 Mijustments to Fund Balance	3610 3620 3650 3650 3660 3670 3660 910 920 920 930 950 950 950 990 9700	0.00							
iranglers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In Total Transfers In To Debt Service Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds Internal Service Funds To Permanent Funds To Internal Service Funds Total Transfers Out Vald Thanker Sout Stotal Other Financing Sources (Uses)	3610 3620 3630 3650 3650 3670 3690 3600 910 920 930 920 930 950 950 950 970 970 9700 2800 2891	0.00							
iransfers In: From General Fund From Debt Service Funds From Permanent Funds From Internal Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In "ransfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Debt Service Funds To Depth Service Funds To Capital Projects Funds To Internal Service Funds Total Transfers Out Kotal Other Financing Sources (Uses) set Change in Fund Balance Mining Fund Balance Mining Fund Balance Moning Fund Balance Moning Fund Balance	3610 3620 3630 3650 3660 3670 3670 910 920 930 920 930 950 970 950 970 920 2800 2891 2710	0.00							
Prom General Fund From Capital Projects Funds Interfund Prom Capital Projects Funds Interfund From Dermanent Funds From Energinse Funds Prom Energinse Funds Total Transfers In Total Transfers In Total Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Debt Service Funds To Enterprise Funds Total Transfers Out Val Other Financing Sources (Uses) viet Change in Fund Balance ind Balance, July 1, 2012 utgitsments to Fund Balance Nonspendable Fund Balance Restricted Fund Balance	3610 3620 3630 3650 3660 3670 3670 910 920 930 950 930 950 970 970 970 970 2800 2891 2710 2720	0.00							
iransfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Ton Debt Service Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Debt Service Funds To Internal Service Funds Total Transfers Out Utual Transfers Out Utual Transfers Out Utual Balance, July 1, 2012 Mignationations to Fund Balance Tuid Balance, July 1, 2012 Mignationation Monspendable Fund Balance Restricted Fund Balance Committed Fund Balance	3610 3620 3630 3650 3650 3660 3670 3670 910 920 930 920 930 920 930 920 930 920 920 920 920 920 920 920 92	0.00							
Prom General Fund From Capital Projects Funds Interfund Prom Capital Projects Funds Interfund From Dermanent Funds From Energinse Funds Prom Energinse Funds Total Transfers In Total Transfers In Total Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Debt Service Funds To Enterprise Funds Total Transfers Out Val Other Financing Sources (Uses) viet Change in Fund Balance ind Balance, July 1, 2012 utgitsments to Fund Balance Nonspendable Fund Balance Restricted Fund Balance	3610 3620 3630 3650 3650 3670 3690 3600 910 920 930 920 930 950 950 950 970 970 970 970 2800 2891 2710 2730 2730	0.00							
iransfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Ton Debt Service Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Debt Service Funds To Internal Service Funds Total Transfers Out Utual Transfers Out Utual Transfers Out Utual Balance, July 1, 2012 Mignationations to Fund Balance Tuid Balance, July 1, 2012 Mignationation Monspendable Fund Balance Restricted Fund Balance Committed Fund Balance	3610 3620 3630 3650 3650 3670 3670 910 920 930 920 930 920 930 920 930 920 920 920 920 920 920 920 92	0.00							

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		100	200	300	400	500	600	700	Fund
EXPENDITURES	Account Number		Employee	Purchased	Energy	Materials	Capital		Totals
_		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000	470,676.00	71,237.00			5,093.00	14,666.00	4,897.00	566,56
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	113,783.00	28,934.00	540.00		65.00			143,32
Instructional Staff Training Services	6400	340.00	5.00	249,577.00		4,666.00		14,376.00	268,96
Instructional-Related Technology	6500			51,483.00					51,48
Board	7100								
General Administration	7200							29,898.00	29,89
School Administration	7300	142,232.00	37,172.00						179,40
Facilities Acquisition and Construction	7410								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700			12,813.00					12,81
Student Transportation Services	7800								
Operation of Plant	7900								1
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Capital Outlay:			///////////////////////////////////////						
Facilities Acquisition and Construction	7420		////////	///////////////////////////////////////	///////////////////////////////////////				
Other Capital Outlay	9300		////////				30,625.00		30,62
Fotal Expenditures		727,031.00	137,348.00	314,413.00		0.00 9,824.00	45,291.00	49,171.00	1,283,07
Excess (Deficiency) of Revenues over Expenditures			///////			///////////////////////////////////////			
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Fotal Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2012	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2740								
Total Fund Balance, June 30, 2013	2730	0.00							

COMBINING STATEMENT OF REVENUES, EXPENDITURES, For the Fiscal Year Ended June 30, 2013	AND CHANGES IN	N FUND BALANCE - SPECIAL R	EVENUE FUNDS - EDUC	CATION JOBS ACT (Cont	inued)				DOE F Fu
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:						and outputs			
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								
Food Services	7600								
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								
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues over Expenditures		///////	11111				//////	/////	
OTHER FINANCING SOURCES (USES)									
and CHANGES IN FUND BALANCES									
			1						
Loans	3720		-						
Sales of Capital Assets	3730		-						
Loss Recoveries	3740		4						
Transfers In:									
From General Fund	3610		4						
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		4						
Total Transfers In	3600	0.00	4						
Transfers Out: (Function 9700)									
To the General Fund	910		4						
To Debt Service Funds	920		4						
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							
	2800								
Pund Balance, July 1, 2012	2891								
Adjustments to Fund Balance									
Adjustments to Fund Balance Ending Fund Balance:	2710								
Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance			-						
Restricted Fund Balance	2720		-						
Adjustments to Fund Balance Ending Fund Balance Nonspendable Fund Balance Restricted Fund Balance Committed Fund Balance	2720 2730		-						
Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance Restricted Fund Balance	2720								

p14 DISTRICT SCHOOL BOARD OF PASCO COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS For the Fiscal Year Ended June 30, 2013

REVENUES Account Number Federal Through State and Local: Image: Comparison of the second sec				
Number				
Federal Through State and Local:				
Federal Through Local 3280				
Total Federal Through State and Local 3200 0.00				
Todal recent introger state and Local 2200 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				
Account 100 200 300 400	500	600	700	
EXPENDITURES Employee Purchased Energy	Materials	Capital		Totals
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 Constant				0.00
				0.00
		L		
School Administration 7300 School Administration 7100 School Administration				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	11111		//////	0.00
Other Capital Outlay 9300	11111			0.00
	0.00			
		0.00	0.00	0.00
		0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures				0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)				
Excess (Deficiency) of Revenues over Expenditures				
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES				
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries 3740				
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In:				
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund 3610				
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From General Fund From Deb Service Funds 3620				
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From General Fund From Debt Service Funds 3620 From Debt Service Funds 3630				
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds 3630 From Capital Projects Funds Interfund 3650				
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From General Fund From Capital Projects Funds 3630 Interfund From Permanent Funds 3660				
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds 1nterfund 7670 From Permanent Funds From Internal Service Funds 3660				
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: Prom General Fund From Debt Service Funds 3630 Interfund Stop From Permanent Funds 3670 From Internal Service Funds From Internal Service Funds 3660				
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From General Fund From Debt Service Funds 3630 Interfund 3650 From Internal Service Funds 3660 From Internal Service Funds 3670 Total Transfers In Stop				
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries 3740 Transfers In:				
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Jost From Capital Projects Funds Jost From Permanent Funds From Internal Service Funds Jost Total Transfers In Total Transfers In Total Transfers In Total Capital Protot Jost Total Capital Fund Total Capital Fund Jost Total Capital Fund Jost Total Capital Fund Jost Jost </td <td></td> <td></td> <td></td> <td></td>				
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Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From General Fund From Debt Service Funds Interfund S650 From Internal Service Funds From Interprise Ind Transfers In Transfers In To General Fund 3600 To General Funds 3600 To General Fund 910 To General Funds 920 To Capital Projects Funds 930 Interfund 950 To Permanent Funds 950				
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Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From Central Fund From Capital Projects Funds Jacco From Capital Projects Funds Jacco From Permanent Funds From Permanent Funds Transfers In: From Internal Service Funds Jacco From Permanent Funds Transfers In Total Transfers In To Capital Projects Funds Total Transfers In Steleval To Capital Projects Funds Steleval Total Transfers In Steleval To Capital Projects Funds To Capital Projects Funds Steleval Steleval Steleval Steleval Steleval Steleval Steleval Steleval Steleval Total Transfers In Steleval Steleval Steleval Steleval				
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Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: Trom General Fund From Central Funds From Ceptial Projects Funds Interfund Trom From Funds Trom From Funds Trom Termanent Funds Trom Interfund Trom Interfund Trom From Interfunds Tool Transfers In Tool Transfers In Stopp Tool Transfers In Stopp To Capital Projects Funds 930 To Interfund To Interfund To Interfund To Interfund To Interfund Tool Transfers Out To Interfund Stopp To Interfund To Interfund To Interfund To Interfund To Interfund To Interfund To Interfund <t< td=""><td></td><td></td><td></td><td></td></t<>				
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Exhibit K-5 DOE Page 14 **Fund 490**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AN For the Fiscal Year Ended June 30, 2013	ND CHANGES IN	N FUND BALANCES - DEBT SER		Section 1011.14/1011.15	Matan Wakiala Damana	District	Other Debt	ARRA Economic Stimulus	Exhibit K- DOE Page 1
	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
REVENUES									
Federal:									
Miscellaneous Federal Direct Miscellaneous Federal Through State	3199 3299								0.0
State:	3299								0.0
CO & DS Withheld for SBE/COBI Bonds	3322	2,375,234.00							2,375,234.0
SBE/COBI Bond Interest	3326	10,377.00							10,377.0
Racing Commission Funds	3341		223,250.00						223,250.0
Other Miscellaneous State Revenues	3399								0.0
Total State Sources Local:	3300	2,385,611.00	223,250.00	0.00	0.00	0.00	0.00	0.00	2,608,861.0
District Debt Service Taxes	3412								0.0
County Local Sales Tax	3418								0.0
School District Local Sales Tax	3419								0.0
Tax Redemptions	3421								0.0
Payment in Lieu of Taxes	3422								0.0
Excess Fees	3423								0.0
Interest on Investments	3431		171.00				218,724.00		218,895.0
Gain on Sale of Investments	3432								0.0
Net Increase (Decrease) in Fair Value of Investments	3433		(287.00)				383,914.00		383,627.0
Gifts, Grants, and Bequests	3440								0.0
Other Miscellaneous Local Sources Impact Fees	3495 3496								0.0
Refunds of Prior Year's Expenditures									0.0
Total Local Sources	3497 3400	0.00	(116.00)	0.00	0.00	0.00	602,638.00	0.00	602,522.0
Total Revenues	3400	2,385,611.00	223,134.00	0.00	0.00	0.00	602,638.00	0.00	3,211,383.0
EXPENDITURES	5000	2,505,011.00	223,134.00	0.00	0.00	0.00	002,030.00	0.00	5,211,565.6
Debt Service (Function 9200)									
Redemption of Principal	710	1,635,000.00	90,000.00				21,832,001.00		23,557,001.0
Interest	720	782,139.00	129,935.00				15,198,780.00		16,110,854.0
Dues and Fees	730	36,554.00	345.00				621,987.00		658,886.0
Miscellaneous	790								0.0
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures		2,453,693.00	220,280.00 2,854.00	0.00	0.00	0.00	37,652,768.00	0.00	40,326,741.0
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE		(68,082.00)	2,854.00	0.00	0.00	0.00	(37,050,130.00)	0.00	(37,115,358.0
Transfers In:									
From General Fund From Capital Projects Funds	3610 3630						32,729,134.00		0.0 32,729,134.0
From Special Revenue Funds	3630						32,729,134.00		32,729,134.0
Interfund	3650								0.0
From Permanent Funds	3660								0.0
From Internal Service Funds	3670								0.0
From Enterprise Funds	3690								0.0
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	32,729,134.00	0.00	32,729,134.0
Transfers Out: (Function 9700)									
To General Fund	910								0.0
To Capital Projects Funds To Special Revenue Funds	930 940						(1,628.00)		(1,628.0
To Special Revenue Funds Interfund									0.0
To Permanent Funds	950 960								0.0
To Internal Service Funds	960								0.0
To Enterprise Funds	990								0.0
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(1,628.00)	0.00	(1,628.0
Total Other Financing Sources (Uses)	2700	0.00	0.00	0.00	0.00	0.00	32,727,506.00	0.00	32,727,506.0
Net Change in Fund Balances		(68,082.00)	2,854.00	0.00	0.00	0.00	(4,322,624.00)	0.00	(4,387,852.0
Fund Balances, July 1, 2012	2800	467,780.00	28,332.00	0.00	0.00	0.00	20,893,548.00	0.00	21,389,660.0
Adjustments to Fund Balances	2891							1	0.0
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.0
Restricted Fund Balance	2720	399,698.00	31,186.00				16,570,924.00		17,001,808.0
Committed Fund Balance	2730								0.0
Assigned Fund Balance	2740								0.0
Unassigned Fund Balance	2750								0.0
Total Fund Balances, June 30, 2013	2700	399,698.00	31,186.00	0.00	0.00	0.00	16,570,924.00	0.00	17,001,808.0

p15 DISTRICT SCHOOL BOARD OF PASCO COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS

p16 DISTRICT SCHOOL BOARD OF PASCO COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS For the Fiscal Year Ended June 30, 2013

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 & 1011.15, F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						276,571.00					276,571.00
Interest on Undistributed CO&DS	3325						25,394.00					25,394.00
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
School Infrastructure Thrift Program Act	3393										1	0.00
Effort Index Grants	3394											0.00
Smart Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397				666,291.00							666,291.00
Other Miscellaneous State Revenues	3399	1			000,271.00							0.00
Total State Sources	3300	0.00	0.00	0.00	666,291.00	0.00	301,965.00	0.00	0.00	0.00	0.00	968,256.00
Local:	5500	0.00	0.00	0.00	000,271.00	0.00	501,905.00	0.00	0.00	0.00	0.00	900,290.00
District Local Capital Improvement Tax	3413							30,753,490,00				30,753,490,00
County Local Sales Tax	3413							30,733,490.00		27,490,903.00		27.490.903.00
School District Local Sales Tax	3418									27,490,903.00		27,490,903.00
Tax Redemptions	3419							142,954.00				142,954.00
Payment in Lieu of Taxes	3421							142,934.00				0.00
Excess Fees	3422											0.00
Excess rees Interest on Investments	3423	35,938,00					47,810.00	315,533.00		594,190.00		993.471.00
Gain on Sale of Investments	3431	35,938.00					47,810.00	315,533.00		594,190.00		993,471.00
	3432	(23,355.00)					618,056.00	(138,472.00		(983,544.00		(527,315.00
Net Increase (Decrease) in Fair Value of Investments	3433	(23,355.00)					618,056.00	(138,472.00)	(983,544.00)	
Gifts, Grants, and Bequests	3440									3.000.00		0.00 3,000.00
Other Miscellaneous Local Sources	3495	1								6.011.229.00		6.011.229.00
Impact Fees		10 500 00	0.00	0.00	0.00	0.00		24.072.505.00	0.00	0,000,000	0.00	6,011,229.00
Total Local Sources	3400	12,583.00	0.00	0.00	0.00	0.00		31,073,505.00		33,115,778.00	0.00	
Total Revenues	3000	12,583.00	0.00	0.00	666,291.00	0.00	967,831.00	31,073,505.00	0.00	33,115,778.00	0.00	65,835,988.00
EXPENDITURES												
Capital Outlay (Function 7400)												
Library Books	610									60,698.00		60,698.00
Audiovisual Materials	620							25,020.00				25,020.00
Buildings and Fixed Equipment	630							2,302,101.00		6,506,264.00	1	8,808,365.00
Furniture, Fixtures, and Equipment	640							5.825.270.00		870.234.00		6,695,504,00
Motor Vehicles (Including Buses)	650							489,505.00				489,505.00
Land	660									319,158.00		319,158.00
Improvements Other Than Buildings	670	1						1,460,153.00		387,729.00		1,847,882.00
Remodeling and Renovations	680	379,264.00					2,271,628.00	5,182,853.00		127,741.00	† †	7,961,486.00
Computer Software	690	517,204.00					2,271,020.00	1,146,501.00		3,707,729.00	† †	4,854,230.00
Debt Service (Function 9200)	390							1,140,501.00		5,101,129.00	<u> </u>	4,054,230.00
Redemption of Principal	710											0.00
Interest	710	1 1					1		1 1		† †	0.00
Dues and Fees	720	+					1.442.00				+ +	1.442.00
Miscellaneous	730	++					1,442.00				+ +	0.00
Total Expenditures	790	379.264.00	0.00	0.00	0.00	0.00	2.273.070.00	16.431.403.00	0.00	11.979.553.00	0.00	31.063.290.00
Excess (Deficiency) of Revenues Over Expenditures		(366,681.00)	0.00	0.00		0.00	//.	16,431,403.00		21,136,225.00		31,063,290.00 34,772,698.00

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p17 DISTRICT SCHOOL BOARD OF PASCO COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued) For the Fiscal Year Ended June 30, 2013

For the Fiscal Year Ended June 30, 2013												DOE Page 17
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 & 1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620									1,628.00		1,628.00
From Special Revenue Funds	3640						2,484,846.00	442,142.00				2,926,988.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670						1,100,000.00					1,100,000.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	3,584,846.00	442,142.00	0.00	1,628.00	0.00	4,028,616.00
Transfers Out: (Function 9700)												
To General Fund	910				(666,291.00							(666,291.00)
To Debt Service Funds	920							(13,698,154.00)	(19,030,980.00)	(32,729,134.00)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970							(200,000.00)			(200,000.00)
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	(666,291.00) 0.00	0.00	(13,898,154.00) 0.00	(19,030,980.00) 0.00	(33,595,425.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(666,291.00) 0.00	3,584,846.00	(13,456,012.00	0.00	(19,029,352.00) 0.00	(29,566,809.00)
Net Change in Fund Balances		(366,681.00)	0.00	0.00	0.00	0.00	2,279,607.00	1,186,090.00	0.00	2,106,873.00	0.00	5,205,889.00
Fund Balances, July 1, 2012	2800	2,314,176.00					10,896,047.00	18,194,092.00		110,391,429.00		141,795,744.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720	1,190,039.00			0.00		12,523,055.00	14,762,250.00		105,123,370.00		133,598,714.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740	757,456.00					652,599.00	4,617,932.00		7,374,932.00		13,402,919.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2013	2700	1.947.495.00	0.00	0.00	0.00	0.00	13,175,654,00	19,380,182,00	0.00	112,498,302.00	0.00	147.001.633.00

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p18 DISTRICT SCHOOL BOARD OF PASCO COUNTY

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

REVENUES	Account Number								
Federal Direct	3100								
Federal Through State and Local	3200								
State Sources	3300								
Local Sources	3400								
Total Revenues	3000	0.00							
		100	200	300	400	500	600	700	1
EXPENDITURES	Account		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	7300								0.00
Fiscal Services	7500								0.00
									0.00
Central Services	7700								0.00
Student Transportation Services Operation of Plant									0.00
	7900								
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100							<u>ana ana ana ana ana ana ana ana ana ana</u>	0.00
Capital Outlay:					X/////////////////////////////////////				
Facilities Acquisition and Construction	7420			X///////	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<u> </u>			0.00
Other Capital Outlay	9300	///////////////////////////////////////	///////////////////////////////////////	X////////////////////////////////////	<u> </u>	X////////////////////////////////////		/////////	0.00
Debt Service: (Function 9200)				X/////////////////////////////////////		X/////////////////////////////////////		1	
Redemption of Principal	710	///////////////////////////////////////		<u> </u>	<u> </u>	X/////////////////////////////////////	///////////////////////////////////////]	0.00
Interest	720	///////////////////////////////////////				<u> </u>	///////////////////////////////////////		0.00
Total Expenditures		0.00	0.00				0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures				<u> </u>		<u>X////////////////////////////////////</u>	///////////////////////////////////////		0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2012	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2710								
Committed Fund Balance	2720		1						
Assigned Fund Balance	2730								
Unassigned Fund Balance	2740								
Total Fund Balance, June 30, 2013	2730	0.00							
Total Fund Datalice, Julie 30, 2015	2700	0.00	l						

p19 DISTRICT SCHOOL BOARD OF PASCO COUNTY z COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS

Exhibit K-9

OPERATING REVENUES	Account	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	ARRA - Consortium	Other Enterprise Programs	Other Enterprise Programs	Totals
	Number	911	912	913	914	915	921	922	
harges for Services	3481						8,562,722.00		8,562,7
harges for Sales	3482								
remium Revenue	3484						0.00		
ther Operating Revenues	3489						0.00		
otal Operating Revenues		0.00	0.00	0.00	0.00	0.00	8,562,722.00	0.00	8,562,7
OPERATING EXPENSES (Function 9900)									
alaries	100						4,712,826.00		4,712,8
imployee Benefits	200						1,733,112.00		1,733,
urchased Services	300						389,580.00		389.
inergy Services	400						417,829.00		417,
faterials and Supplies	500						371,405.00		371,
	600						32,287.00		371,
'apital Outlay	700								
Other							252,109.00		252,
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00		31,155.00	0.00	
otal Operating Expenses		0.00	0.00	0.00	0.00	0.00	7,940,303.00	0.00	7,940
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	622,419.00	0.00	622
NONOPERATING REVENUES (EXPENSES)									
nterest on Investments	3431						83,520.00		83
ain on Sale of Investments	3432								
et Increase (Decrease) in Fair Value of Investments	3433						(49,843.00)		(49
ifts, Grants, and Bequests	3440								```
ther Miscellaneous Local Sources	3495								
oss Recoveries	3740								
ain on Disposition of Assets	3780								
nterest (Function 9900)	720								
Arisellaneous (Function 9900)	720								
	810						(1.207.00)		(1
oss on Disposition of Assets (Function 9900)	810	0.00	0.00	0.00	0.00	0.00	(1,207.00)	0.00	
Cotal Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	32,470.00	0.00	32
et Income (Loss) Before Operating Transfers TRANSFERS and CHANGES IN NET POSITION		0.00	0.00	0.00	0.00	0.00	654,889.00	0.00	654
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund	3650						1	1	
From Permanent Funds	3660						1	1	
From Internal Service Funds	3670								
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
ransfers Out: (Function 9700)	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
To General Fund	910						(3,000,000.00)		(3,000
To Debt Service Funds	920								
To Capital Projects Funds	930	1							
To Special Revenue Funds	940								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970						1		
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(3.000.000.00)	0.00	(3.000
Change in Net Position	9700	0.00	0.00	0.00	0.00	0.00		0.00	(2,345
	2880	0.00	0.00	0.00	0.00	0.00	5.525.352.00	0.00	5,525
Vet Position, July 1, 2012	2880						5,525,352.00		5,525
djustments to Net Position Jet Position, June 30, 2013	2896						3,180,241.00		3,180

p20 DISTRICT SCHOOL BOARD OF PASCO COUNTY z COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS

OPERATING REVENUES	Account	Health Ins Plans & Self Ins 711	Flexible Benefit Plan 712	Prop, Cas, Liab & WC 713	Employee Asst. Program 714	District Print 791	Energy Mgt Programs 792, 793 &795	Exclusive Agreements 794	Totals
	Number 3481	/11	/12	/13	/14	/91	8,342,252.00	/94	8.342.2
Charges for Services							8,342,252.00		8,342,2
Charges for Sales	3482	CO 510 550 00	500,000,00	11.250 525 00	215.075.00				5 4 (50 0
Premium Revenue	3484	62,513,550.00	598,900.00	11,250,725.00	315,875.00			50 550 00	74,679,0
Other Operating Revenues	3489			500,665.00				53,570.00	554,2
Fotal Operating Revenues		62,513,550.00	598,900.00	11,751,390.00	315,875.00	0.00	8,342,252.00	53,570.00	83,575,5
OPERATING EXPENSES (Function 9900)									
Salaries	100	388,373.00		257,535.00	76,469.00		175,909.00		898,2
Employee Benefits	200	101,877.00		57,782.00	32,522.00		45,604.00		237,7
Purchased Services	300	12,360,277.00	1,919,890.00	5,234,825.00	70,019.00		2,189,485.00	109,572.00	21,884,0
Energy Services	400						10,630,043.00		10,630,0
Materials and Supplies	500	5,480.00		1.068.00	280.00		8,153.00	492.00	15,4
Capital Outlay	600	1.127.00		539.00			.,		1,0
Other	700	47,025,320.00		1,486,979.00	113,165.00		896.00		48,626,
Depreciation and Amortization Expense	780	11,020,020,000		1,100,979100	115,105100		0,0100	18.212.00	18,
Total Operating Expenses	700	59,882,454.00	1,919,890.00	7,038,728.00	292,455.00	0.00	13.050.090.00	128,276.00	82,311,
Operating Income (Loss)		2,631,096.00	(1,320,990.00)	4,712,662.00	23,420.00	0.00	(4,707,838.00)	(74,706.00)	1,263,
Operating meane (L088)		2,051,090.00	(1,520,790.00)	4,712,002.00	23,420.00	0.00	(4,707,638.00)	(74,700.00)	1,205
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	275,684.00	20,116.00	187,668.00	850.00		35,147.00	13,241.00	532
Gain on Sale of Investments	3432								
Net Increase (Decrease) in Fair Value of Investments	3433	(216,145.00)	(13,227.00)	(150,457.00)	(1,423.00)		(22,036.00)	(10,671.00)	(413
Gifts, Grants, and Bequests	3440	275,547.00					()		275
Other Miscellaneous Local Sources	3495	,••							
Loss Recoveries	3740			52,161.00					52
Gain on Disposition of Assets	3780			52,101.00					52
Interest (Function 9900)	720								
Miscellaneous (Function 9900)	720								
	810							(1,532.00)	(1.
Loss on Disposition of Assets (Function 9900)	810	225 00 00	< 000 00	00.272.00	(572.00)	0.00	12 111 00		
Total Nonoperating Revenues (Expenses)		335,086.00	6,889.00	89,372.00	(573.00)	0.00	13,111.00	1,038.00	444
Income (Loss) Before Operating Transfers		2,966,182.00	(1,314,101.00)	4,802,034.00	22,847.00	0.00	(4,694,727.00)	(73,668.00)	1,708
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:	2610								
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630			200,000.00					200
From Special Revenue Funds	3640								
Interfund	3650	3,900,000.00							3,900
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600	3,900,000.00	0.00	200,000.00	0.00	0.00	0.00	0.00	4,100
Transfers Out: (Function 9700)								T	
To General Fund	910	(1,646,085.00)							(1,646
To Debt Service Funds	920								
To Capital Projects Funds	930	0.00		(1,100,000.00)					(1,100
To Special Revenue Funds	940								
Interfund	950			(3,900,000.00)	ł				(3,900
To Permanent Funds	960							<u> </u>	x- // 00
To Enterprise Funds	990								
Total Transfers Out	9700	(1,646,085.00)	0.00	(5,000,000.00)	0.00	0.00	0.00	0.00	(6,646
Change in Net Position	2100	5,220,097.00	(1,314,101.00)	2,034.00	22,847.00	0.00	(4,694,727.00)	(73,668.00)	(837
Net Position, July 1, 2012	2880	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
	2880	7,090,009.00	1,514,101.00	25,450,144.00	44,301.00		7,077,500.00	1,304,209.00	41,100
Adjustments to Net Position	2896	13,110,166.00					2,382,839.00		

p21 DISTRICT SCHOOL BOARD OF PASCO COUNTY SCHOOL INTERNAL FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

June 30, 2013

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

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Exhibit K-11

p22 DISTRICT SCHOOL BOARD OF PASCO COUNTY

SCHEDULE OF LONG-TERM LIABILITIES June 30, 2013

June 30, 2013								Fund 601
	Account Number	Governmental Activities Total Balance June 30, 2013 [1]	Business-Type Activities Total Balance June 30, 2013 [1]	Total	Governmental Activities - Debt Principal Payments 2012-13	Governmental Activities - Amounts Due Within One Year 2013-14	Business-Type Activities - Debt Principal Payments 2012-13	Business-Type Activities - Amounts Due Within One Year 2013-14
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	14,945,000.00		14,945,000.00	1,635,000.00			
District Bonds Payable	2322	2,870,000.00		2,870,000.00	90,000.00			
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326	26,410,000.00		26,410,000.00	12,270,000.00			
Total Bonds Payable	2320	44,225,000.00	0.00	44,225,000.00	13,995,000.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	33,354,467.00	415,781.00	33,770,248.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	323,615,000.00		323,615,000.00	9,445,000.00			
Qualified Zone Academy Bonds (QZAB) Payable	2342	6,033,618.00		6,033,618.00	117,001.00			
Qualified School Construction Bonds (QSCB) Payable	2343	11,000,000.00		11,000,000.00	0.00			
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	340,648,618.00	0.00	340,648,618.00	9,562,001.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	6,513,000.00	0.00	6,513,000.00				
Other Post-Employment Benefits Liability	2360	40,593,117.00	682,107.00	41,275,224.00				
Estimated PECO Advance Payable	2370			0.00	///////////////////////////////////////			
Other Long-Term Liabilities	2380			0.00				
Total Long-Term Liabilities		465,334,202.00	1,097,888.00	466,432,090.00	23,557,001.00	0.00	0.00	0.00

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

ESE 348

Exhibit K-12

DISTRICT SCHOOL BOARD OF PASCO COUNTY p23 SCHEDULE OF CATEGORICAL PROGRAMS **REPORT OF EXPENDITURES AND AVAILABLE FUNDS**

For the Fiscal Year Ended June 30, 2013	I						DOE Page 23
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues [3]	Expenditures	Flexibility [4]	Unexpended
(Revenue Number) [Footnote]	Number	June 30, 2012	To DOE	2012-13	2012-13	2012-13	June 30, 2013
Class Size Reduction Operating Funds (3355)	94740	0.00		74,051,837.00	74,051,837.00		0.00
Class Size Reduction Capital Outlay (3396)	91050						
Comprehensive K-12 Reading Plan (FEFP Earmark) [5]	90800	2,243,696.00		3,085,710.00	5,329,406.00		0.00
Excellent Teaching (3363)	90570						
Florida Teachers Lead Program (FEFP Earmark)	97580	0.00		784,737.00	784,737.00		0.00
Instructional Materials (FEFP Earmark) [1]	90880	2,181,220.00		4,743,026.00	5,489,815.00		1,434,431.00
Library Media (FEFP Earmark) [1]	90881	53,632.00		286,542.00	248,944.00		91,230.00
Preschool Projects (3372)	97950						
Public School Technology	90320						
Safe Schools (FEFP Earmark) [2]	90803	0.00		1,421,601.00	1,421,601.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						
School Recognition Funds (3361)	92040	92,707.00		2,840,107.00	2,845,044.00		87,770.00
Supplemental Academic Instruction (FEFP Earmark) [5]	91280	0.00		17,875,132.00	17,875,132.00		0.00
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Student Transportation (FEFP Earmark)	90830	0.00		15,071,488.00	15,071,488.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440						
Voluntary Prekindergarten - Summer Program (3371)	96441	92.00		1,448,140.00	1,390,429.00		57,803.00

Exhibit K-13

[1] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."

[2] Combine all programs funded from the Safe Schools allocation under one line, "Safe Schools."

[3] Include both state and local revenue sources. Revenue should agree to the FEFP Fourth Calculation allocation.

[4] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
[5] Expenditures for 100 lowest performing elementary schools should be included in expenditures.

p24 DISTRICT SCHOOL BOARD OF PASCO COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURE For the Fiscal Year Ended June 30, 2013	s					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	60,038.00				60,038.00
Bottled Gas	421	59,619.00				59,619.00
Electricity	430	9,871,276.00	500,000.00	111,249.00	0.00	10,482,525.00
Heating Oil	440	26,839.00				26,839.00
Total		10,017,772.00	500,000.00	111,249.00	0.00	10,629,021.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412		///////////////////////////////////////			0.00
Liquefied Petroleum Gas	422		///////////////////////////////////////			0.00
Gasoline	450	410,618.00				410,618.00
Diesel Fuel	460	4,048,878.00	///////////////////////////////////////			4,048,878.00
Oil and Grease	540	50,969.00	///////////////////////////////////////			50,969.00
Total		4,510,465.00		0.00	0.00	4,510,465.00

	Sub- Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES	Object	100	420		JAA	Total
AND SCHOOL BUS REPLACEMENTS:						100 505 00
Buses	651				489,505.00	489,505.00
EXPENDITURES FOR AUDIOVISUAL MATERIALS:						
Audiovisual Materials	621					0.00

			Special Revenue	Special Revenue Other	Special Revenue Federal Economic	
	Sub-	General Fund	Food Services	Federal Programs	Stimulus Programs	
	Object	100	410	420	430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to \$25,000	311	909.00		779,728.00	75,000.00	855,637.00
Subrecipient awards greater than \$25,000	312			1,869,784.00	184,000.00	2,053,784.00
Subrecipient awards up to \$25,000	391					0.00
Subrecipient awards greater than \$25,000	392					0.00

		Special Revenue	Food
	Sub-	Services	
	Object	410	
FOOD SERVICE SUPPLIES SUBOBJECT			
Supplies	510	186,4	58.00
Food	570	12,744,2	82.00
Commodities	580	1,777,4	90.00

p25 DISTRICT SCHOOL BOARD OF PASCO COUNTY

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2013

For the Fiscal Teal Ended Jule 30, 2013					DOL Fage 23
	Sub- Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Teacher Salaries					
Basic Programs 101, 102, and 103 (Function 5100)	120	139,953,017.00	3,824,082.00	653,095.00	144,430,194.00
Basic Programs 101, 102, and 103 (Function 5100)	140	745,469.00	577.00		746,046.00
Basic Programs 101, 102, and 103 (Function 5100)	750	2,915,975.00	146,939.00	4,897.00	3,067,811.00
Total Basic Program Salaries		143,614,461.00	3,971,598.00	657,992.00	148,244,051.00
Other Programs 130 (ESOL) (Function 5100)	120	4,328,444.00	118,271.00		4,446,715.00
Other Programs 130 (ESOL) (Function 5100)	140	23,056.00	18.00		23,074.00
Other Programs 130 (ESOL) (Function 5100)	750		4,545.00		4,545.00
Total Other Program Salaries		4,351,500.00	122,834.00	0.00	4,474,334.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	31,236,599.00	236,850.00		31,473,449.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140		4,123.00		4,123.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	2,822.00	163,856.00		166,678.00
Total ESE Program Salaries		31,239,421.00	404,829.00	0.00	31,644,250.00
Career Program 300 (Function 5300)	120	6,818,929.00	3,740.00	43,326.00	6,865,995.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	800.00	2,245.00		3,045.00
Total Career Program Salaries		6,819,729.00	5,985.00	43,326.00	6,869,040.00
TOTAL		186,025,111.00	4,505,246.00	701,318.00	191,231,675.00
	Sub-	General Fund	Special Revenue Other Federal Programs	Special Revenue Federal Economic Stimulus Programs	T - I

100

5,537,640.00

Object

520

420

216,325.00

430

0.00

Total

5,753,965.00

Textbooks (Function 5000)

Textbooks (used for classroom instruction)

p26 DISTRICT SCHOOL BOARD OF PASCO COUNTY SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION

For the Fiscal Year Ended June 30, 2013

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Comprehensive K-12 Reading	Instructional Materials	Instructional Materials Library Media	Totals
Instruction:								
Basic Instruction	5100							0.00
Exceptional Instruction	5200							0.00
Career Education Instruction	5300							0.00
Adult General Instruction	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

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

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Exhibit K-14 DOE Page 26

p27	DISTRICT SCHOOL BOARD OF PASCO COUNTY
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VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM Fo

For the Fiscal Year Ended June 30, 2013								Supplemen	tal Schedule - Fund 10
VOLUNTARY PREKINDERGARTEN PROGRAM [1]		100	200	300	400	500	600	700	
GENERAL FUND EXPENDITURES	Account		Employee	Purchased	Energy	Materials	Capital		
Current:	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	Totals
Prekindergarten Instruction	5500	858,567.00	282,508.00	13,469.00		3,294.00			1,157,838.00
Student Personnel Services	6100		7,528.00	13,409.00		5,294.00			34,660.00
		27,132.00	7,528.00						,
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	61,489.00	16,966.00						78,455.00
Instructional Staff Training Services	6400	1,050.00	135.00					20.00	1,205.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	6,650.00	2,673.00						9,323.00
Food Services	7600								0.00
Central Services	7700	21,095.00	4,713.00						25,808.00
Student Transportation Services	7800								0.00
Operation of Plant	7900	411.00	60.00	16,534.00	66,135.00				83,140.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:				///////////////////////////////////////					
Facilities Acquisition and Construction	7420			///////	///////////////////////////////////////				0.00
Other Capital Outlay	9300		///////////////////////////////////////	///////////////////////////////////////		////////			0.00
Debt Service: (Function 9200)				///////////////////////////////////////			///////////////////////////////////////		
Redemption of Principal	710	<i>\////////////////////////////////////</i>	////////	///////	///////////////////////////////////////	///////	////////		0.00
Interest	720			<u>/////////////////////////////////////</u>		///////////////////////////////////////	///////////////////////////////////////		0.00
Total Expenditures		976,394.00	314,583.00	30,003.00	66,135.00	3,294.00	0.00	20.00	1,390,429.00

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

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Exhibit K-15